

# SENATE BILL No. 170

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 3-5-2-49.1; IC 5-10.1-1; IC 6-1.1; IC 6-1.5-5-5; IC 6-2.5-8-1; IC 6-3.5-6-18.5; IC 6-6-5.5-18; IC 6-8.1-7-1; IC 9-22-5-1; IC 10-18-5-1; IC 12-7-2-192.6; IC 14-21-1-13.5; IC 15-3; IC 15-5-9; IC 23-14; IC 32-21-2-13; IC 32-26; IC 32-28-3; IC 34-30-2-58; IC 36-1-2-22; IC 36-2-15-5; IC 36-3; IC 36-6; IC 36-7; IC 36-9; IC 36-10-7-1; IC 36-10-7.5-1.

**Synopsis:** Consolidation of Marion County government. Allows the Marion County city-county council to adopt an ordinance to do the following: (1) Eliminate the office of township assessor in Marion County, and provide that the county assessor assumes property assessment duties and responsibilities and that the city controller administers the dog tax and dog fund. (2) Adjust the membership of the county property tax assessment board of appeals in Marion County. (3) Provide that for purposes of township assistance, Marion County consists of the central township district (consisting of the area comprising the Indianapolis public school district) and the consolidated township (consisting of all area within the county that is outside the Indianapolis public school district). (4) Transfer assets, property rights, equipment, records, personnel, and contracts concerning the provision of township assistance to the applicable township district, and transfer other assets of the township to the county assessor or consolidated city, as appropriate. (5) Provide that the indebtedness of a township is assumed by the consolidated city, and provide that property taxes imposed by the consolidated city for that indebtedness are exempt from the ad valorem property tax limits. (6) Require township trustees and township boards representing the township districts to be elected at the first general election following the adoption of the ordinance. (7) (Continued next page)

**Effective:** Upon passage; January 1, 2006.

**Breaux**

January 9, 2006, read first time and referred to Committee on Governmental Affairs and Interstate Cooperation.



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Digest Continued

Provide for a transitional advisory board to make recommendations regarding reorganization of the townships. (8) Provide that the consolidated city is responsible for parks and recreation duties, cemetery duties, and fence duties formerly carried out by townships. (9) Make legislative findings concerning the need for government consolidation in Marion County. Deletes the requirement that the township board and the township trustee must approve the consolidation of a township fire department in Marion County and the Indianapolis Fire Department.

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Introduced

Second Regular Session 114th General Assembly (2006)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2005 Regular Session of the General Assembly.

## SENATE BILL No. 170

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 3-5-2-49.1 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 49.1. "Township" means the following:**  
4 **(1) A township in a county not containing a consolidated city.**  
5 **(2) In a county containing a consolidated city:**  
6 **(A) if an ordinance has not been adopted under**  
7 **IC 36-3-1-6.5, a township; or**  
8 **(B) if an ordinance has been adopted under IC 36-3-1-6.5,**  
9 **a township district (as defined in IC 36-6-4.1-5).**  
10 SECTION 2. IC 5-10.1-1-6 IS AMENDED TO READ AS  
11 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 6. "Governing**  
12 **body" means the fiscal body of a county, city, town, or township, or**  
13 **township district, a trustee, the township board, board of school**  
14 **commissioners, library board, or any board which by law is authorized**  
15 **to fix a rate of taxation on property of a political subdivision, or any**



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1 other board which is empowered to administer the affairs of any  
 2 department of, or associated with, a political subdivision, which  
 3 department receives revenue independently of, or in addition to, funds  
 4 obtained from taxation.

5 SECTION 3. IC 5-10.1-1-7 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Political~~  
 7 ~~Subdivision~~. "Political subdivision" as used in this article means a  
 8 county, city, town, township, **township district**, political body  
 9 corporate, political entity, local housing authority, public school  
 10 corporation, public library, public utility of a county, city, town, or  
 11 township whether the public utility is operated by the city or town or  
 12 under the terms of a trusteeship for the benefit of the city or town, and  
 13 a department of, or associated with, a county, city, town, or township,  
 14 which department receives revenue independently of, or in addition to,  
 15 funds obtained through taxation. A state agency or a judicial circuit  
 16 may not be construed as a political subdivision.

17 SECTION 4. IC 6-1.1-1.5 IS ADDED TO THE INDIANA CODE  
 18 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 19 UPON PASSAGE]:

20 **Chapter 1.5. County Assessor Performs Township Assessor**  
 21 **Duties**

22 **Sec. 1. This section applies only if an ordinance is adopted under**  
 23 **IC 36-3-1-6.5. In a county containing a consolidated city, beginning**  
 24 **on January 1 of the year following the year in which an ordinance**  
 25 **is adopted under IC 36-3-1-6.5, the county assessor has the same**  
 26 **duties and responsibilities for the county that the township assessor**  
 27 **has for a township in a county that does not contain a consolidated**  
 28 **city.**

29 SECTION 5. IC 6-1.1-3-17 IS AMENDED TO READ AS  
 30 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) **This**  
 31 **subsection does not apply in a county containing a consolidated city**  
 32 **if an ordinance is adopted under IC 36-3-1-6.5.** On or before June 1  
 33 of each year, each township assessor of a county shall deliver to the  
 34 county assessor a list which states by taxing district the total of the  
 35 personal property assessments as shown on the personal property  
 36 returns filed with the assessor on or before the filing date of that year  
 37 and in a county with a township assessor under IC 36-6-5-1 in every  
 38 township the township assessor shall deliver the lists to the county  
 39 auditor as prescribed in subsection (b).

40 (b) On or before July 1 of each year, each county assessor shall  
 41 certify to the county auditor the assessment value of the personal  
 42 property in every taxing district.

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(c) The department of local government finance shall prescribe the forms required by this section.

SECTION 6. IC 6-1.1-4-13.8, AS AMENDED BY P.L.228-2005, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13.8. (a) As used in this section, "commission" refers to a county land valuation commission established under subsection (b).

(b) Subject to subsection (l), a county land valuation commission is established in each county for the purpose of determining the value of commercial, industrial, and residential land (including farm homesites) in the county.

(c) The county assessor is chairperson of the commission.

(d) The following are members of the commission:

(1) The county assessor. The county assessor shall cast a vote only to break a tie.

(2) **This subdivision does not apply in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.** Each township assessor, when the respective township land values for that township assessor's township are under consideration. A township assessor serving under this subdivision shall vote on all matters relating to the land values of that township assessor's township.

(3) **This subdivision does not apply in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.** One (1) township assessor from the county to be appointed by a majority vote of all the township assessors in the county.

(4) One (1) county resident who:

(A) holds a license under IC 25-34.1-3 as a salesperson or broker; and

(B) is appointed by:

(i) the board of commissioners (as defined in IC 36-3-3-10) for a county having a consolidated city; or

(ii) the county executive (as defined in IC 36-1-2-5) for a county not described in item (i).

(5) Four (4) individuals who:

(A) are appointed by the county executive (as defined in IC 36-1-2-5); and

(B) represent one (1) of the following four (4) kinds of land in the county:

(i) Agricultural.

(ii) Commercial.

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(iii) Industrial.

(iv) Residential.

Each of the four (4) kinds of land in the county must be represented by one (1) individual appointed under this subdivision.

(6) One (1) individual who:

(A) represents financial institutions in the county; and

(B) is appointed by:

(i) the board of commissioners (as defined in IC 36-3-3-10) for a county having a consolidated city; or

(ii) the county executive (as defined in IC 36-1-2-5) for a county not described in item (i).

(e) The term of each member of the commission begins November 1 of the year that precedes by two (2) years the year in which a general reassessment begins under IC 6-1.1-4-4, and ends January 1 of the year in which the general reassessment begins under IC 6-1.1-4-4. The appointing authority may fill a vacancy for the remainder of the vacated term.

(f) The commission shall determine the values of all classes of commercial, industrial, and residential land (including farm homesites) in the county using guidelines determined by the department of local government finance. Not later than November 1 of the year preceding the year in which a general reassessment begins, the commission determining the values of land shall submit the values, all data supporting the values, and all information required under rules of the department of local government finance relating to the determination of land values to the county property tax assessment board of appeals and the department of local government finance. Not later than January 1 of the year in which a general reassessment begins, the county property tax assessment board of appeals shall hold a public hearing in the county concerning those values. The property tax assessment board of appeals shall give notice of the hearing in accordance with IC 5-3-1 and shall hold the hearing after March 31 of the year preceding the year in which the general reassessment begins and before January 1 of the year in which the general reassessment under IC 6-1.1-4-4 begins.

(g) The county property tax assessment board of appeals shall review the values, data, and information submitted under subsection (f) and may make any modifications it considers necessary to provide uniformity and equality. The county property tax assessment board of appeals shall coordinate the valuation of property adjacent to the boundaries of the county with the county property tax assessment boards of appeals of the adjacent counties using the procedures adopted

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by rule under IC 4-22-2 by the department of local government finance. If the commission fails to submit land values under subsection (f) to the county property tax assessment board of appeals before January 1 of the year the general reassessment under IC 6-1.1-4-4 begins, the county property tax assessment board of appeals shall determine the values.

(h) The county property tax assessment board of appeals shall give notice to the county **assessor** and, **except in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** the township assessors of its decision on the values. The notice must be given before March 1 of the year the general reassessment under IC 6-1.1-4-4 begins. Not later than twenty (20) days after that notice, the county assessor or a township assessor, **if any**, in the county may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals shall hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(i) Not later than twenty (20) days after notice to the county **assessor** and township assessor, **if any**, is given under subsection (h), a taxpayer may request that the county property tax assessment board of appeals reconsider the values. The county property tax assessment board of appeals may hold a hearing on the reconsideration in the county. The county property tax assessment board of appeals shall give notice of the hearing under IC 5-3-1.

(j) A taxpayer may appeal the value determined under this section as applied to the taxpayer's land as part of an appeal filed under IC 6-1.1-15 after the taxpayer has received a notice of assessment. If a taxpayer that files an appeal under IC 6-1.1-15 requests the values, data, or information received by the county property tax assessment board of appeals under subsection (f), the county property tax assessment board of appeals shall satisfy the request. The department of local government finance may modify the taxpayer's land value and the value of any other land in the township, the county where the taxpayer's land is located, or the adjacent county if the department of local government finance determines it is necessary to provide uniformity and equality.

(k) The county assessor shall notify all township assessors, **if any**, in the county of the values as determined by the commission and as modified by the county property tax assessment board of appeals or department of local government finance under this section. Township assessors shall use the values determined under this section.

(l) After notice to the county assessor and all township assessors, **if**

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1 **any**, in the county, a majority of the assessors authorized to vote under  
 2 this subsection may vote to abolish the county land valuation  
 3 commission established under subsection (b). Each township assessor,  
 4 **if any**, and the county assessor has one (1) vote. The county assessor  
 5 shall give written notice to:

- 6 (1) each member of the county land valuation commission; and
  - 7 (2) each township assessor, **if any**, in the county;
- 8 of the abolishment of the commission under this subsection.

9 SECTION 7. IC 6-1.1-4-25, AS AMENDED BY P.L.177-2005,  
 10 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 UPON PASSAGE]: Sec. 25. (a) Each township assessor shall keep the  
 12 assessor's reassessment data and records current by securing the  
 13 necessary field data and by making changes in the assessed value of  
 14 real property as changes occur in the use of the real property. The  
 15 township assessor's records shall at all times show the assessed value  
 16 of real property in accordance with the provisions of this chapter. The  
 17 township assessor shall ensure that the county assessor has full access  
 18 to the assessment records maintained by the township assessor.

19 (b) **Except as provided in subsection (c)**, the township assessor in  
 20 a county having a consolidated city, or the county assessor in every  
 21 other county, shall:

- 22 (1) maintain an electronic data file of:

- 23 (A) the parcel characteristics and parcel assessments of all  
 24 parcels; and

- 25 (B) the personal property return characteristics and  
 26 assessments by return;

27 for each township in the county as of each assessment date;

- 28 (2) maintain the electronic file in a form that formats the  
 29 information in the file with the standard data, field, and record  
 30 coding required and approved by:

- 31 (A) the legislative services agency; and

- 32 (B) the department of local government finance;

- 33 (3) transmit the data in the file with respect to the assessment date  
 34 of each year before October 1 of the year to:

- 35 (A) the legislative services agency; and

- 36 (B) the department of local government finance;

37 in a manner that meets the data export and transmission  
 38 requirements in a standard format, as prescribed by the office of  
 39 technology established by IC 4-13.1-2-1 and approved by the  
 40 legislative services agency; and

- 41 (4) resubmit the data in the form and manner required under this  
 42 subsection, upon request of the legislative services agency or the

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department of local government finance, if data previously submitted under this subsection does not comply with the requirements of this subsection, as determined by the legislative services agency or the department of local government finance.

An electronic data file maintained for a particular assessment date may not be overwritten with data for a subsequent assessment date until a copy of an electronic data file that preserves the data for the particular assessment date is archived in the manner prescribed by the office of technology established by IC 4-13.1-2-1 and approved by the legislative services agency.

**(c) If an ordinance is adopted under IC 36-3-1-6.5, the county assessor in a county containing a consolidated city shall perform the duties described in subsection (b).**

SECTION 8. IC 6-1.1-5-14, AS AMENDED BY P.L.88-2005, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. **Except in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** not later than May 15, each assessing official shall prepare and deliver to the county assessor a detailed list of the real property listed for taxation in the township. On or before July 1 of each year, each county assessor shall, under oath, prepare and deliver to the county auditor a detailed list of the real property listed for taxation in the county. **Except in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** in a county with an elected township assessor in every township the township assessor shall prepare the real property list. The assessing officials and the county assessor shall prepare the list in the form prescribed by the department of local government finance. The township assessor shall ensure that the county assessor has full access to the assessment records maintained by the township assessor.

SECTION 9. IC 6-1.1-5.5-3, AS AMENDED BY P.L.228-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) For purposes of this section, "party" includes:

- (1) a seller of property that is exempt under the seller's ownership;
- or
- (2) a purchaser of property that is exempt under the purchaser's ownership;

from property taxes under IC 6-1.1-10.

(b) Before filing a conveyance document with the county auditor under IC 6-1.1-5-4, all the parties to the conveyance must complete and sign a sales disclosure form as prescribed by the department of local

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government finance under section 5 of this chapter. All the parties may sign one (1) form, or if all the parties do not agree on the information to be included on the completed form, each party may sign and file a separate form.

(c) Except as provided in subsection (d), the auditor shall forward each sales disclosure form to the county assessor. The county assessor shall retain the forms for five (5) years. The county assessor shall forward the sales disclosure form data to the department of local government finance and the legislative services agency:

(1) before January 1, 2005, in an electronic format, if possible; and

(2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

**Except in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** the county assessor shall forward a copy of the sales disclosure forms to the township assessors in the county. The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

**(d) This subsection does not apply in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.** In a county containing a consolidated city, the auditor shall forward the sales disclosure form to the appropriate township assessor. The township assessor shall forward the sales disclosure form to the department of local government finance and the legislative services agency:

(1) before January 1, 2005, in an electronic format, if possible; and

(2) after December 31, 2004, in an electronic format specified jointly by the department of local government finance and the legislative services agency.

The forms may be used by the county assessing officials, the department of local government finance, and the legislative services agency for the purposes established in IC 6-1.1-4-13.6, sales ratio studies, equalization, adoption of rules under IC 6-1.1-31-3 and IC 6-1.1-31-6, and any other authorized purpose.

(e) If a sales disclosure form includes the telephone number or Social Security number of a party, the telephone number or Social Security number is confidential.

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SECTION 10. IC 6-1.1-5.5-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) A party to a conveyance who:

(1) is required to file a sales disclosure form under this chapter; and

(2) fails to file a sales disclosure form at the time and in the manner required by this chapter;

is subject to a penalty in the amount determined under subsection (b).

(b) The amount of the penalty under subsection (a) is the greater of:

(1) one hundred dollars (\$100); or

(2) twenty-five thousandths percent (0.025%) of the sale price of the real property transferred under the conveyance document.

(c) The township assessor in a county containing a consolidated city, or the county assessor in any other county, shall:

(1) determine the penalty imposed under this section;

(2) assess the penalty to the party to a conveyance; and

(3) notify the party to the conveyance that the penalty is payable not later than thirty (30) days after notice of the assessment.

**However, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor in a county containing a consolidated city shall perform the duties under this subsection.**

(d) The county auditor shall:

(1) collect the penalty imposed under this section;

(2) deposit penalty collections as required under section 4 of this chapter; and

(3) notify the county prosecuting attorney of delinquent payments.

(e) The county prosecuting attorney shall initiate an action to recover a delinquent penalty under this section. In a successful action against a person for a delinquent penalty, the court shall award the county prosecuting attorney reasonable attorney's fees.

SECTION 11. IC 6-1.1-8-24, AS AMENDED BY P.L.88-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. (a) Each year a township assessor shall assess the fixed property which as of the assessment date of that year is:

(1) owned or used by a public utility company; and

(2) located in the township the township assessor serves.

**However, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor in a county containing a consolidated city shall perform the duties under this subsection.**

(b) The township assessor shall determine the assessed value of fixed property. **Except as provided in subsection (c),** the township

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assessor shall certify the assessed values to the county assessor on or before April 1 of the year of assessment. ~~However,~~

(c) In a county with an elected township assessor in every township, the township assessor shall certify the list to the department of local government finance. **However, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor in a county containing a consolidated city shall certify the list to the department of local government finance.**

(d) The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of the year of assessment.

SECTION 12. IC 6-1.1-28-1, AS AMENDED BY P.L.228-2005, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **This section does not apply to a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.** Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (d) and (e), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two assessor-appraiser. Subject to subsections (d) and (e), the board of commissioners of the county shall appoint two (2) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two assessor-appraiser. If the county assessor is a certified level two assessor-appraiser, the board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two assessor-appraiser. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a voting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the

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board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

(b) The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and
- (2) whose political party membership status would satisfy the requirement in subsection ~~(c)(1)~~: **(a)**.

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) members of the county property tax assessment board of appeals be residents of the county.

(d) Except as provided in subsection (e), the term of a member of the county property tax assessment board of appeals appointed under subsection (a):

- (1) is one (1) year; and
- (2) begins January 1.

(e) If:

- (1) the term of a member of the county property tax assessment board of appeals appointed under subsection (a) expires;
- (2) the member is not reappointed; and
- (3) a successor is not appointed;

the term of the member continues until a successor is appointed.

SECTION 13. IC 6-1.1-28-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 1.5. (a) This section applies to a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5. The county property tax assessment board of appeals is established, composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of**

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property. In addition to the county assessor, who serves as a nonvoting member, only one (1) other individual who is an officer or employee of the county may serve on the board of appeals. The fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two Indiana assessor-appraiser. The board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) voting members are of the same political party and so that at least three (3) of the five (5) voting members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two Indiana assessor-appraiser. One (1) of the members appointed by the board of county commissioners must be a representative of a neighborhood or taxpayer organization located in the county. A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the voting members of the board that includes at least one (1) certified level two Indiana assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the voting members of the board.

(b) The county fiscal body and board of commissioners of the county may agree to waive the requirement in subsection (a) that not more than three (3) of the five (5) members of the county property tax assessment board of appeals are of the same political party if it is necessary to waive the requirement due to the absence of certified level two Indiana assessor-appraisers:

- (1) who are willing to serve on the board; and
- (2) whose political party membership status would satisfy the requirement in subsection (a).

(c) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

- (1) residents of the county;
- (2) certified level two Indiana assessor-appraisers; and
- (3) willing to serve on the county property tax assessment

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1           **board of appeals;**  
 2           **it is not necessary that at least three (3) of the five (5) members of**  
 3           **the county property tax assessment board of appeals be residents**  
 4           **of the county.**

5           SECTION 14. IC 6-1.1-31.5-3.5, AS AMENDED BY P.L.228-2005,  
 6           SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7           UPON PASSAGE]: Sec. 3.5. (a) Until the system described in  
 8           subsection (e) is implemented, each county shall maintain a state  
 9           certified computer system that has the capacity to:

- 10           (1) process and maintain assessment records;
- 11           (2) process and maintain standardized property tax forms;
- 12           (3) process and maintain standardized property assessment
- 13           notices;
- 14           (4) maintain complete and accurate assessment records for the
- 15           county; and
- 16           (5) process and compute complete and accurate assessments in
- 17           accordance with Indiana law.

18           The county assessor with the recommendation of the township  
 19           assessors shall select the computer system used by township assessors  
 20           and the county assessor in the county except in a county with an elected  
 21           township assessor in every township. In a county with an elected  
 22           township assessor in every township, the elected township assessors  
 23           shall select a computer system based on a majority vote of the township  
 24           assessors in the county **or, if an ordinance is adopted under**  
 25           **IC 36-3-1-6.5, the county assessor of a county containing a**  
 26           **consolidated city shall select a computer system.**

27           (b) All information on a computer system referred to in subsection  
 28           (a) shall be readily accessible to:

- 29           (1) township assessors;
- 30           (2) the county assessor;
- 31           (3) the department of local government finance; and
- 32           (4) members of the county property tax assessment board of
- 33           appeals.

34           (c) The certified system referred to in subsection (a) used by the  
 35           counties must be:

- 36           (1) compatible with the data export and transmission
- 37           requirements in a standard format prescribed by the office of
- 38           technology established by IC 4-13.1-2-1 and approved by the
- 39           legislative services agency; and
- 40           (2) maintained in a manner that ensures prompt and accurate
- 41           transfer of data to the department of local government finance and
- 42           the legislative services agency.

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(d) All standardized property forms and notices on the certified computer system referred to in subsection (a) shall be maintained by the township assessor and the county assessor in an accessible location and in a format that is easily understandable for use by persons of the county.

(e) The department shall adopt rules before July 1, 2006, for the establishment of:

(1) a uniform and common property tax management system among all counties that:

(A) includes a combined mass appraisal and county auditor system integrated with a county treasurer system; and

(B) replaces the computer system referred to in subsection (a); and

(2) a schedule for implementation of the system referred to in subdivision (1) structured to result in the implementation of the system in all counties with respect to an assessment date:

(A) determined by the department; and

(B) specified in the rule.

(f) The department shall appoint an advisory committee to assist the department in the formulation of the rules referred to in subsection (e). The department shall determine the number of members of the committee. The committee:

(1) must include at least:

(A) one (1) township assessor;

(B) one (1) county assessor;

(C) one (1) county auditor; and

(D) one (1) county treasurer; and

(2) shall meet at times and locations determined by the department.

(g) Each member of the committee appointed under subsection (f) who is not a state employee is not entitled to the minimum salary per diem provided by IC 4-10-11-2.1(b). The member is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

(h) Each member of the committee appointed under subsection (f) who is a state employee is entitled to reimbursement for traveling expenses as provided under IC 4-13-1-4 and other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of

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administration and approved by the budget agency.

(i) The department shall report to the budget committee in writing the department's estimate of the cost of implementation of the system referred to in subsection (e).

SECTION 15. IC 6-1.5-5-5, AS AMENDED BY P.L.199-2005, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. After the hearing, the Indiana board shall give the petitioner, the township assessor **(except in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5)**, the county assessor, the county auditor, the affected taxing units required to be notified under section 2(e) of this chapter, and the department of local government finance:

(1) notice, by mail, of its final determination, findings of fact, and conclusions of law; and

(2) notice of the procedures the petitioner or the department of local government finance must follow in order to obtain court review of the final determination of the Indiana board.

SECTION 16. IC 6-2.5-8-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A retail merchant may not make a retail transaction in Indiana, unless ~~he~~ **the retail merchant** has applied for a registered retail merchant's certificate.

(b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with the department and paying a registration fee of twenty-five dollars (\$25) for each place of business listed on the application. The retail merchant shall also provide such security for payment of the tax as the department may require under IC 6-2.5-6-12.

(c) The retail merchant shall list on the application the location (including the township) of each place of business where ~~he~~ **the merchant** makes retail transactions. However, if the retail merchant does not have a fixed place of business, ~~he~~ **the merchant** shall list ~~his~~ **the merchant's** residence as ~~his~~ **the merchant's** place of business. In addition, a public utility may list only its principal Indiana office as its place of business for sales of public utility commodities or service, but the utility must also list on the application the places of business where it makes retail transactions other than sales of public utility commodities or service.

(d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the department shall issue to the retail merchant a separate registered retail merchant's certificate for each place of business listed on the application. Each certificate shall bear

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1 a serial number and the location of the place of business for which it is  
2 issued.

3 (e) If a retail merchant intends to make retail transactions during a  
4 calendar year at a new Indiana place of business, ~~he~~ **the retail**  
5 **merchant** must file a supplemental application and pay the fee for that  
6 place of business.

7 (f) A retail merchant engaged in business in Indiana as defined in  
8 IC 6-2.5-3-1(c) who makes retail transactions that are only subject to  
9 the use tax must obtain a registered retail merchant's certificate before  
10 making those transactions. The retail merchant may obtain the  
11 certificate by following the same procedure as a retail merchant under  
12 subsections (b) and (c), except that the retail merchant must also  
13 include on the application:

14 (1) the names and addresses of the retail merchant's principal  
15 employees, agents, or representatives who engage in Indiana in  
16 the solicitation or negotiation of the retail transactions;

17 (2) the location of all of the retail merchant's places of business in  
18 Indiana, including offices and distribution houses; and

19 (3) any other information that the department requests.

20 (g) The department may permit an out-of-state retail merchant to  
21 collect the use tax. However, before the out-of-state retail merchant  
22 may collect the tax, ~~he~~ **the retail merchant** must obtain a registered  
23 retail merchant's certificate in the manner provided by this section.  
24 Upon receiving the certificate, the out-of-state retail merchant becomes  
25 subject to the same conditions and duties as an Indiana retail merchant  
26 and must then collect the use tax due on all sales of tangible personal  
27 property that ~~he~~ **the retail merchant** knows is intended for use in  
28 Indiana.

29 (h) The department shall submit to the township assessor **or, if an**  
30 **ordinance has been adopted under IC 36-3-1-6.5, the county**  
31 **assessor of a county containing a consolidated city** before July 15 of  
32 each year:

33 (1) the name of each retail merchant that has newly obtained a  
34 registered retail merchant's certificate between March 2 of the  
35 preceding year and March 1 of the current year for a place of  
36 business located in the township **or county, as appropriate;** and

37 (2) the address of each place of business of the taxpayer in the  
38 township **or county, as appropriate.**

39 SECTION 17. IC 6-3.5-6-18.5, AS AMENDED BY P.L.234-2005,  
40 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 UPON PASSAGE]: Sec. 18.5. (a) This section applies to a county  
42 containing a consolidated city.

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(b) Notwithstanding section 18(e) of this chapter, the distributive shares that each civil taxing unit in a county containing a consolidated city is entitled to receive during a month equals the following:

(1) For the calendar year beginning January 1, 1995, calculate the total amount of revenues that are to be distributed as distributive shares during that month multiplied by the following factor:

Center Township	.0251
Decatur Township	.00217
Franklin Township	.0023
Lawrence Township	.01177
Perry Township	.01130
Pike Township	.01865
Warren Township	.01359
Washington Township	.01346
Wayne Township	.01307
Lawrence-City	.00858
Beech Grove	.00845
Southport	.00025
Speedway	.00722
Indianapolis/Marion County	.86409

(2) Notwithstanding subdivision (1), for the calendar year beginning January 1, 1995, the distributive shares for each civil taxing unit in a county containing a consolidated city shall be not less than the following:

Center Township	\$1,898,145
Decatur Township	\$164,103
Franklin Township	\$173,934
Lawrence Township	\$890,086
Perry Township	\$854,544
Pike Township	\$1,410,375
Warren Township	\$1,027,721
Washington Township	\$1,017,890
Wayne Township	\$988,397
Lawrence-City	\$648,848
Beech Grove	\$639,017
Southport	\$18,906
Speedway	\$546,000

(3) For each year after 1995, calculate the total amount of revenues that are to be distributed as distributive shares during that month as follows:

STEP ONE: Determine the total amount of revenues that were distributed as distributive shares during that month in calendar

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year 1995.

STEP TWO: Determine the total amount of revenue that the department has certified as distributive shares for that month under section 17 of this chapter for the calendar year.

STEP THREE: Subtract the STEP ONE result from the STEP TWO result.

STEP FOUR: If the STEP THREE result is less than or equal to zero (0), multiply the STEP TWO result by the ratio established under subdivision (1).

STEP FIVE: Determine the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for each civil taxing unit for the calendar year in which the month falls, plus, for a county, an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund.

STEP SIX: If the STEP THREE result is greater than zero (0), the STEP ONE amount shall be distributed by multiplying the STEP ONE amount by the ratio established under subdivision (1).

STEP SEVEN: For each taxing unit determine the STEP FIVE ratio multiplied by the STEP TWO amount.

STEP EIGHT: For each civil taxing unit determine the difference between the STEP SEVEN amount minus the product of the STEP ONE amount multiplied by the ratio established under subdivision (1). The STEP THREE excess shall be distributed as provided in STEP NINE only to the civil taxing units that have a STEP EIGHT difference greater than or equal to zero (0).

STEP NINE: For the civil taxing units qualifying for a distribution under STEP EIGHT, each civil taxing unit's share equals the STEP THREE excess multiplied by the ratio of:

(A) the maximum permissible property tax levy under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for the qualifying civil taxing unit during the calendar year in which the month falls, plus, for a county, an amount equal to the

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property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund; divided by

(B) the sum of the maximum permissible property tax levies under IC 6-1.1-18.5, IC 12-19-7, and IC 12-19-7.5 for all qualifying civil taxing units of the county during the calendar year in which the month falls, and an amount equal to the property taxes imposed by the county in 1999 for the county's welfare fund and welfare administration fund.

**(c) This subsection applies only if an ordinance is adopted under IC 36-3-1-6.5. Except with respect to Center Township, for each year after an ordinance is adopted under IC 36-3-1-6.5, sixty-six percent (66%) of the revenues to be distributed as distributive shares during each month to the townships listed in this section shall instead be distributed as additional distributive shares to Indianapolis/Marion County and the township distributive shares are reduced by sixty-six percent (66%).**

SECTION 18. IC 6-6-5.5-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) A taxpayer who owns, holds, possesses, or controls a commercial vehicle that:

(1) is subject to the commercial vehicle excise tax imposed under this chapter; and

(2) would have been subject to assessment as personal property on March 1, 2000, under the law in effect before January 1, 2000; shall file an information return on or before May 15, 2000, with the assessor of each township in which the taxpayer's commercial vehicles would have been subject to assessment and taxation under IC 6-1.1.

(b) The information return shall be filed on a form prescribed by the department of local government finance and shall require the taxpayer to provide information regarding the value, nature, and location of each commercial vehicle which the taxpayer owns, holds, possesses, or controls on March 1, 2000. If a commercial vehicle is used or operated in interstate commerce, the value reported on the information return shall be determined under the procedure set forth in 50 IAC 4.2-10-3.

(c) The information return shall be furnished to the taxpayer by the appropriate township assessor **or if an ordinance is adopted under IC 36-3-1-6.5, the county assessor in a county containing a consolidated city** in the same manner and at the same time as the taxpayer's personal property tax return.

(d) In completing an information return under this section, a taxpayer shall make a complete disclosure of all information, required by the department of local government finance, that is related to the

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value, nature, or location of commercial vehicles that the taxpayer owns, holds, possesses or controls on March 1, 2000. The taxpayer shall certify to the truth of all information appearing in the information return and all data accompanying the information return.

(e) The ~~township~~ assessor **under subsection (c)** shall examine and verify the accuracy of each information return filed by a taxpayer. If appropriate, the assessor **under subsection (c)** shall compare an information return with the books of the taxpayer and with commercial vehicles owned, held, possessed, or controlled by the taxpayer.

SECTION 19. IC 6-8.1-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating to any of the listed taxes, including required information derived from a federal return, except to:

- (1) members and employees of the department;
- (2) the governor;
- (3) the attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes; or
- (4) any authorized officers of the United States;

when it is agreed that the information is to be confidential and to be used solely for official purposes.

(b) The information described in subsection (a) may be revealed upon the receipt of a certified request of any designated officer of the state tax department of any other state, district, territory, or possession of the United States when:

- (1) the state, district, territory, or possession permits the exchange of like information with the taxing officials of the state; and
- (2) it is agreed that the information is to be confidential and to be used solely for tax collection purposes.

(c) The information described in subsection (a) relating to a person on public welfare or a person who has made application for public welfare may be revealed to the director of the division of family and children, and to any county director of family and children located in Indiana, upon receipt of a written request from either director for the

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information. The information shall be treated as confidential by the directors. In addition, the information described in subsection (a) relating to a person who has been designated as an absent parent by the state Title IV-D agency shall be made available to the state Title IV-D agency upon request. The information shall be subject to the information safeguarding provisions of the state and federal Title IV-D programs.

(d) The name, address, Social Security number, and place of employment relating to any individual who is delinquent in paying educational loans owed to an institution of higher education may be revealed to that institution if it provides proof to the department that the individual is delinquent in paying for educational loans. This information shall be provided free of charge to approved institutions of higher learning (as defined by IC 20-12-21-3(2)). The department shall establish fees that all other institutions must pay to the department to obtain information under this subsection. However, these fees may not exceed the department's administrative costs in providing the information to the institution.

(e) The information described in subsection (a) relating to reports submitted under IC 6-6-1.1-502 concerning the number of gallons of gasoline sold by a distributor, and IC 6-6-2.5 concerning the number of gallons of special fuel sold by a supplier and the number of gallons of special fuel exported by a licensed exporter or imported by a licensed transporter may be released by the commissioner upon receipt of a written request for the information.

(f) The information described in subsection (a) may be revealed upon the receipt of a written request from the administrative head of a state agency of Indiana when:

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

(g) The name and address of retail merchants, including township, as specified in IC 6-2.5-8-1(h) may be released solely for tax collection purposes to township assessors **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor of a county containing a consolidated city.**

(h) The department shall notify the appropriate innkeepers' tax board, bureau, or commission that a taxpayer is delinquent in remitting innkeepers' taxes under IC 6-9.

(i) All information relating to the delinquency or evasion of the

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motor vehicle excise tax may be disclosed to the bureau of motor vehicles in Indiana and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.

(j) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(k) All information relating to the delinquency or evasion of commercial vehicle excise taxes payable under the International Registration Plan may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

(l) This section does not apply to:

- (1) the beer excise tax (IC 7.1-4-2);
- (2) the liquor excise tax (IC 7.1-4-3);
- (3) the wine excise tax (IC 7.1-4-4);
- (4) the hard cider excise tax (IC 7.1-4-4.5);
- (5) the malt excise tax (IC 7.1-4-5);
- (6) the motor vehicle excise tax (IC 6-6-5);
- (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- (8) the fees under IC 13-23.

(m) The name and business address of retail merchants within each county that sell tobacco products may be released to the division of mental health and addiction and the alcohol and tobacco commission solely for the purpose of the list prepared under ~~IC 6-2.5-6-14~~. **IC 6-2.5-6-14.2.**

SECTION 20. IC 9-22-5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The following officers may act for their respective units of government under this chapter:

- (1) The sheriff, for a county.
- (2) The chief of police, for a city.
- (3) A town marshal, for a town.
- (4) A township trustee, for a township. **However, this subdivision does not apply to a township trustee in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.**
- (5) A state police officer, for the state.

SECTION 21. IC 10-18-5-1 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. **(a) Except as provided in subsection (b),** a township trustee may receive as public property a monument or memorial built:

- (1) in the township;
- (2) in honor of the township's soldiers or marines; and
- (3) by the people with public donations;

if the people of the township want to give the monument or memorial to the township.

**(b) If an ordinance is adopted under IC 36-3-1-6.5, the executive of the consolidated city may receive as public property a monument or memorial described in subsection (a).**

SECTION 22. IC 12-7-2-192.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 192.6. "Township" for purposes of IC 12-20 and IC 12-30-4, means:**

- (1) a civil township; or**
- (2) if an ordinance is adopted under IC 36-3-1-6.5, a township district (as defined in IC 36-6-4.1-5) for a county containing a consolidated city.**

SECTION 23. IC 14-21-1-13.5, AS AMENDED BY P.L.1-2005, SECTION 143, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13.5. (a) The division may conduct a program to survey and register in a registry of Indiana cemeteries and burial grounds that the division establishes and maintains all cemeteries and burial grounds in each county in Indiana. The division may conduct the program alone or by entering into an agreement with one (1) or more of the following entities:

- (1) The Indiana Historical Society established under IC 23-6-3.
- (2) A historical society (as defined in IC 36-10-13-3).
- (3) The Historic Landmarks Foundation of Indiana.
- (4) A professional archeologist or historian associated with a college or university.
- (5) A township trustee **or, in a county containing a consolidated city and if an ordinance is adopted under IC 36-3-1-6.5, the executive of the consolidated city.**
- (6) Any other entity that the division selects.

(b) In conducting a program under subsection (a), the division may receive gifts and grants under terms, obligations, and liabilities that the director considers appropriate. The director shall use a gift or grant received under this subsection:

- (1) to carry out subsection (a); and
- (2) according to the terms of the gift or grant.

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(c) At the request of the director, the auditor of state shall establish a trust fund for purposes of holding money received under subsection (b).

(d) The director shall administer a trust fund established by subsection (c). The expenses of administering the trust fund shall be paid from money in the trust fund.

(e) The treasurer of state shall invest the money in the trust fund established by subsection (c) that is not currently needed to meet the obligations of the trust fund in the same manner as other public trust funds may be invested. The treasurer of state shall deposit in the trust fund the interest that accrues from the investment of the trust fund.

(f) Money in the trust fund at the end of a state fiscal year does not revert to the state general fund.

(g) Nothing in this section may be construed to authorize violation of the confidentiality of information requirements of 16 U.S.C. 470(w) and 16 U.S.C. 470(h)(h).

(h) The division may record in each county recorder's office the location of each cemetery and burial ground located in that county.

SECTION 24. IC 15-3-4-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.5. (a) This section applies to a township in a county containing a consolidated city.**

**(b) On January 1 of the year following the year in which an ordinance is adopted under IC 36-3-1-6.5, the duties of a township trustee under this chapter shall be transferred to the consolidated city.**

SECTION 25. IC 15-3-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) As used in this chapter, "detrimental plant" includes Canada thistle (*cirsium arvense*), Johnson grass, sorghum alumun (*sorghum halrphense*), bur cucumber (*sicyos angulatus*), shattercane (*Sorghum bicolor* [L.] Moench spp. *drummondii* [Steud.] deWet), and, in residential areas only, noxious weeds and rank vegetation. The term does not include agricultural crops.

(b) As used in this chapter, "person" means an individual, an incorporated or unincorporated organization or association, a trustee or legal representative, the state a political subdivision (as defined in IC 36-1-2-13), an agency of the state or a political subdivision, or a group of those persons acting in concert.

**(c) As used in this chapter, "fund" means:**

**(1) the township fund for a township in a county not containing a consolidated city; or**

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(2) if an ordinance is adopted under IC 36-3-1-6.5, the appropriate fund of the consolidated city for a county containing a consolidated city.

(d) As used in this chapter, "township trustee" or "trustee" means the following:

(1) Except as provided in subdivision (2), a township trustee.

(2) If an ordinance is adopted under IC 36-3-1-6.5, the executive of a consolidated city for a township in a county containing a consolidated city.

(e) A person owning or possessing real estate in Indiana shall destroy detrimental plants by cutting or mowing and, if necessary, by plowing, cultivating, or smothering, or by the use of chemicals in the bud stage of growth or earlier, to prevent those detrimental plants from maturing on any such real estate.

SECTION 26. IC 15-3-4-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) A township trustee who has reason to believe that detrimental plants may be on real estate may, after giving forty-eight (48) hours notice to the owner or person in possession of the property, enter the real estate to investigate.

(b) Except as provided in subsection (c), if the township trustee determines after investigating the property or by visual inspection without entering the property that a person has detrimental plants growing on real estate in ~~the a~~ township **that comprises all or part of the township trustee's jurisdiction** that have not been destroyed as described in section 1 of this chapter, the ~~trustee of the township in which the real estate is located~~ township trustee shall notify, in writing, the owner or person in possession of the real estate to destroy the detrimental plants in a manner provided in section 1 of this chapter within five (5) days after the notice is given. If the detrimental plants are not destroyed as provided in section 1 of this chapter within five (5) days after notice is given, the trustee shall cause the detrimental plants to be destroyed in a manner seeming most practical to the trustee within three (3) additional days. The trustee may hire a person to destroy the detrimental plants. The trustee or the person employed to destroy the detrimental plants may enter upon the real estate where the detrimental plants are growing to destroy the detrimental plants, and are not civilly or criminally liable for damage to crops, livestock, or other property occurring while carrying out such work, except for gross negligence or willful or wanton destruction.

(c) If the county has established a county weed control board under IC 15-3-4.6 the township trustee may notify the county weed control board of the real estate containing detrimental plants, and the board

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shall either assume jurisdiction to control the detrimental plants or decline jurisdiction and refer the matter back to the township trustee. The county weed control board shall notify the township trustee of the board's decision.

(d) Notice required in subsection (a) or (b) may be given:

(1) by mail, using certified mail; or

(2) by personal service.

(e) Notice under subsection (d) is considered received by the owner or person in possession of the real estate:

(1) if sent by mail, on the earlier of:

(A) the date of signature of receipt of the mailing; or

(B) three (3) business days after the date of mailing; or

(2) if served personally, on the date of delivery.

SECTION 27. IC 15-3-4-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The township trustee may pay for the chemicals, work, and labor performed in cutting or destroying detrimental plants under this chapter at a rate per hour to be fixed by the township trustee commensurate with local hourly wages.

(b) In all cases in which the infestation of the land with detrimental plants is so great and widespread as in the opinion of the trustee to render such cutting or eradication by hand methods impractical, the trustee shall engage the necessary power machinery or equipment and may pay for the work at a rate per hour fixed by the township trustee commensurate with the local hourly rate.

(c) When the work has been performed, the person doing the work shall file an itemized bill for the work ~~in the office of~~ **with** the trustee ~~of the township~~, and when the bill has been approved the trustee shall pay the bill out of the ~~township~~ fund. The trustee of the township shall certify the cost or expense of the work, and the cost of the chemicals, adding to such bill twenty dollars (\$20) per day for each day that the trustee or the trustee's agent supervises the performance of the services required under this chapter as compensation for services, with a description of the real estate on which the labor was performed.

(d) The certified statement of costs prepared under subsection (c) shall be mailed using certificate of mailing to, or personally served on, the owner or person possessing the real estate. The certified statement shall be mailed to the auditor of state for any real estate owned by the state or to the fiscal officer of another municipality (as defined in IC 5-11-1-16) for real estate owned by the municipality. The statement shall request that the person pay the cost of performing the service under subsection (c) to the township trustee.

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(e) If the owner or person in possession of the property does not pay the amount set forth in the statement within ten (10) days after receiving the notice under subsection (d), the township trustee shall file a copy of the certified statement in the office of the county auditor of the county where the real estate is located **or, if the township is in a county containing a consolidated city and an ordinance is adopted under IC 36-3-1-6.5, the office of the city controller.**

(f) The auditor **or the city controller** shall place the amount claimed in the certified statement on the tax duplicate of the real estate. Except as provided in subsections (j) through (l), the amount claimed shall be collected as taxes are collected.

(g) After an amount described in subsection (f) is collected, the funds shall be deposited in the ~~trustee's township funds fund~~ **fund** for use at the discretion of the trustee.

(h) If there is no money available in ~~a the township~~ fund for that purpose, ~~the township board~~ upon finding an emergency exists:

**(1) the township legislative body** shall act under IC 36-6-6-14(b) or IC 36-6-6-15; **or**

**(2) if an ordinance is adopted under IC 36-3-1-6.5, the consolidated city shall act under IC 36-3-4;**  
to borrow a sum of money sufficient to meet the emergency.

(i) The trustee, when submitting estimates to the ~~township board~~ **legislative body** for action, shall include in the estimates an item sufficient to cover those expenditures.

(j) This subsection applies to real estate owned by the state. The auditor of state shall issue a warrant to pay the amount set forth in the certified statement of costs for real estate owned by the state and shall charge the appropriate fund for the amount.

(k) This subsection applies to real estate owned by a municipality (as defined in IC 5-11-1-16) other than the township **or a consolidated city**. The fiscal officer of the municipality shall make the necessary appropriation from the appropriate fund to pay the township the amount set forth in the certified statement of costs for real estate owned by the municipality.

(l) This subsection applies to real estate that is exempt from property taxation. The owner of the tax exempt real estate shall pay the amount set forth in the certified statement of costs for the tax exempt real estate. If the owner of the tax exempt real estate fails to pay the amount required by this chapter, the owner is ineligible for the property tax exemption and the department of local government finance shall deny the property tax exemption for the real estate.

SECTION 28. IC 15-3-4-4 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. Except as provided in section 3 of this chapter, the county auditor **or, if an ordinance is adopted under IC 36-3-1-6.5, the city controller**, upon receiving and filing such trustee's certificate as prescribed in this chapter, shall immediately place said amounts on the tax duplicate of the county and such amounts shall be due at the next tax paying time, and shall be collected for the proper township, ~~or~~ townships, **or consolidated city**, the same as other state, county, or township taxes are collected, including penalties, forfeitures, and sales, and when so collected shall be paid to the proper trustee and placed in the ~~township~~ fund.

SECTION 29. IC 15-3-4-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A person who:

- (1) knowingly allows detrimental plants to grow and mature on land owned or possessed by the person;
- (2) knowing of the existence of detrimental plants on land owned or possessed by the person, fails to cut them down or eradicate them by chemicals each year, as prescribed in this chapter;
- (3) having charge of or control over any highway, knowingly allows detrimental plants to grow or mature on the right-of-way of the highway, or, knowing of the existence of the detrimental plants fails to cut them down or eradicate them by chemicals, as prescribed in this chapter;
- (4) having charge of or control over the right-of-way of a railroad or interurban company, knowingly allows detrimental plants to grow and mature thereon, or knowing of the existence of the detrimental plants, fails to cut them down or eradicate them by chemicals, as prescribed in this chapter; or
- (5) knowingly sells Canada thistle (*cirsium arvense*) seed;

commits a Class C infraction. Each day this section is violated constitutes a separate infraction.

(b) All judgments collected under this section shall be paid to the trustee and placed in the ~~trustee's township funds~~ **fund** for use at the discretion of the trustee.

SECTION 30. IC 15-3-4-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. When the annual budget is prepared, a sufficient amount shall be appropriated to enable the township ~~officials~~ **trustee** to comply with this chapter.

SECTION 31. IC 15-3-4-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) The Purdue University cooperative extension service shall provide technical

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1 assistance to township trustees for the control of detrimental plants.

2 (b) All law enforcement agencies having jurisdiction in a township  
3 **or a consolidated city** shall assist the township trustee in carrying out  
4 the duties imposed on the trustee under this chapter.

5 SECTION 32. IC 15-3-4.6-3 IS AMENDED TO READ AS  
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. The weed  
7 control board consists of the following members to be appointed by the  
8 authorizing body:

9 (1) One (1) township trustee of the county. **However, in a county**  
10 **containing a consolidated city, if an ordinance is adopted**  
11 **under IC 36-3-1-6.5, the director of the department of the**  
12 **consolidated city that is responsible for the destruction of**  
13 **detrimental plants described in this chapter or the director's**  
14 **designee shall be a member of the board instead of a township**  
15 **trustee.**

16 (2) One (1) soil and water conservation district supervisor.

17 (3) A representative from the agricultural community of the  
18 county.

19 (4) A representative from the county highway department or an  
20 appointee of the county commissioners. ~~and~~

21 (5) A cooperative extension service agent from the county to  
22 serve in a nonvoting advisory capacity.

23 Each board member shall be appointed for a term of four (4) years. All  
24 vacancies in the membership of the board shall be filled for the  
25 unexpired term in the same manner as initial appointments. The board  
26 shall elect a chairman and a secretary. The members of the board are  
27 not entitled to receive any compensation, but are entitled to such  
28 traveling and other expenses as may be necessary in the discharge of  
29 their duties. The board may appoint an executive director and employ  
30 necessary technical, professional, and other assistants, and it shall fix  
31 the qualifications, duties, and salaries of these employees subject to the  
32 permission of the county council. The county highway supervisor and  
33 the soil and water conservation district supervisor or employee serving  
34 the county shall serve as inspectors for the board. They shall make  
35 periodic inspections and report their findings to the board and the  
36 executive director, if any.

37 SECTION 33. IC 15-3-5-1 IS AMENDED TO READ AS  
38 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The Indiana  
39 department of transportation, railroads, drainage districts, township  
40 boards **(except, if an ordinance is adopted under IC 36-3-1-6.5,**  
41 **township boards of townships in a county containing a consolidated**  
42 **city),** public utilities, and other public and quasi-public corporations

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shall, between July 1 and September 15, do anything possible to restrict the growth and seed production of all Johnson grass growing on lands for which they are responsible in a municipality or township of this state.

SECTION 34. IC 15-5-9-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.5. As used in this chapter, "assessor" means:**

**(1) for a township located in a county not containing a consolidated city:**

**(A) the township assessor elected under IC 36-6-5-1; or**

**(B) the township trustee who is required by law to act as the assessor for the township the trustee serves; or**

**(2) for a township located in a county containing a consolidated city:**

**(A) if an ordinance is not adopted under IC 36-3-1-6.5, the township assessor elected under IC 36-6-5-1; or**

**(B) if an ordinance is adopted under IC 36-3-1-6.5, the controller of the consolidated city or the controller's designee.**

SECTION 35. IC 15-5-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The township assessor shall make a diligent census as to the number of dogs owned, harbored, or kept by any person. A person owning or harboring a dog shall pay immediately to the township assessor a tax for each dog owned, harbored, or kept on the same premises, whether owned by that person or some other person, as follows:

(1) Except as provided in subsection (d), for each neutered dog, two dollars (\$2).

(2) For each nonneutered dog, four dollars (\$4).

(3) For each additional dog, six dollars (\$6).

No dog under six (6) months of age is subject to any tax under this chapter. Whoever becomes the owner or harbored of a dog after the dog census by the township assessor or any owner or harbored of a dog for which for any reason the assessor failed to collect the tax, shall, within thirty (30) days after becoming the owner or harbored of a dog, apply to the assessor or the assessor's designee, pay the required fee, and procure a tag for the dog.

(b) Dogs kept in kennels for breeding, boarding, or training purposes or for sale shall not be assessed an individual license fee, but the owner or keeper shall pay a kennel license fee according to the following schedule:

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(1) For a major kennel, consisting of fifteen (15) or more dogs, a fee of thirty dollars (\$30).

(2) For a minor kennel, consisting of less than fifteen (15) dogs, a fee of twenty dollars (\$20).

For each individual dog tag or kennel license issued under this chapter, the ~~township~~ assessor ~~(or trustee who collects the fee)~~ shall retain from the fee described in this section, an administrative fee of fifty cents (\$0.50). Administrative fees collected by ~~the~~ **an** assessor, **other than a township trustee**, shall be deposited in the county general fund, and administrative fees collected by ~~the~~ **a township** trustee shall be deposited in the township general fund.

(c) Upon the payment of the license fee required by subsection (b), the ~~township~~ assessor shall deliver to the owner or keeper of the kennel a proper license together with a metallic tag for each dog in such kennel. The license shall be dated and numbered and shall bear the name of the county issuing it, ~~and~~ the name and address of the owner of the kennel licensed, and a description of the breed, number, sex, and age of the dogs kept in such kennel. Any person becoming the owner of a dog kennel shall, within thirty (30) days after becoming the owner, apply to the ~~township~~ assessor, township trustee, or assessor's designee and, upon payment of the required fee, procure a license and a metallic tag for all dogs kept in the kennel.

(d) A county council may increase the tax on neutered dogs imposed under subsection (a) from two dollars (\$2) to three dollars (\$3).

(e) ~~A township~~ **An** assessor ~~(or a township trustee who has the duties of a township assessor)~~ may designate one (1) or more licensed veterinarians or humane societies in the assessor's township **or county, as the case may be**, to collect the dog taxes and kennel license fees and issue the licenses under this chapter. A designee may retain seventy-five cents (\$0.75) as a fee for that service and remit the balance of the money collected to the ~~township trustee assessor who designated the designee~~ by the tenth day of each month. As used in this subsection, "humane society" includes an animal shelter, animal control center, or other animal impounding facility that has as its purpose the humane treatment of animals.

SECTION 36. IC 15-5-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The ~~township~~ assessor shall give to each person a receipt for the money paid the assessor, which shall be designated for dog tax. The receipt shall show the person's name who owns, harbors, or keeps the dog, the amount paid, and the number, description, and kind of dogs paid for, whether male or female, and the number of each. The receipt relieves the person

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owning, keeping, or harboring dogs for the current year, extending one (1) year from its date. The assessor shall keep a record of persons owning dogs subject to taxation and a record of the dogs paid for. The assessor shall keep a stub record or copy of the receipts given for money paid as dog tax. The stub record shall show the amount paid, the number of dogs, both male and female, paid for, and the person's name owning the dogs paid for. At the time when the receipt is issued to the person, the assessor shall give to the person a tag, which shall be attached to the collar worn by the dog.

(b) Before July 1 each year, the ~~township~~ assessor, **except an assessor described in section 0.5(2)(B) of this chapter**, shall turn over to the township trustee all the records kept by the assessor relating to the collecting and payment of dog taxes and kennel license fees, and a copy of all receipts given by the assessor to persons having paid dog taxes and kennel license fees, and all money received by the assessor as dog taxes, and all tags left in the assessor's possession. The assessor shall assess against each person who failed to pay to the assessor the amount of any license fee owed by the person, and the amount of the license fees shall be placed upon the tax duplicate by the county auditor and collected as taxes are collected.

(c) From July 1 each year until March 1 of the next year, the ~~township trustee assessor~~ shall receive any license fees subject to be paid under this chapter and issue any licenses under this chapter that may be received or issued by the ~~township~~ assessor under this chapter.

SECTION 37. IC 15-5-9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. **If an ordinance is adopted under IC 36-3-1-6.5, this section does not apply to a township in a county containing a consolidated city or to a consolidated city.** The ~~township~~ assessor shall, before July 1 each year, report the amount collected as dog tax and kennel license fees to the county auditor. The dog taxes and kennel license fees collected by ~~the a township~~ assessor shall be turned over by the **township** assessor to the township trustee of the **township** assessor's township. The county auditor shall make a record of the same, and charge the amount stated in the report against the township trustee as receipts from the county dog fund.

SECTION 38. IC 15-5-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each ~~township~~ assessor shall perform the duties imposed by this chapter. If a dog owner has failed to turn in a dog for taxation purposes, the assessor shall notify the owner that the assessor is listing the unpaid taxes within a period of ten (10) days, at which time the person will be

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assessed double the amount of taxes provided by this chapter unless the person owning the dog appears voluntarily within the ten (10) days and:

- (1) proves to the satisfaction of the assessor that the person owned no such dog at the time the census was made; or
- (2) makes an affidavit to be kept on file by the assessor to the effect that the failure to report a dog for taxation was not intentional and was not purposely omitted for the purpose of avoiding payment of taxes.

(b) Each assessor shall keep a complete list of all dogs subject to the tax under this chapter together with the names of their owners on record in the assessor's office at all times and available to the public. If any person shall acquire, own, harbor, or keep any dog after the assessor has completed the census, the person shall report the dog to and pay to the assessor the amount of dog tax as provided in this chapter and receive a receipt and tag for the payment. The receipt and tag exempts the person from further payment of dog tax on dogs described in the receipt for one (1) year from the date of the receipt.

SECTION 39. IC 15-5-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. ~~A township~~ **An** assessor ~~or assessor's designee or township trustee~~ who:

- (1) fails to perform the duties imposed by this chapter; or
- (2) fails to make a complete report within the time specified in this chapter;

commits a Class C infraction.

SECTION 40. IC 15-5-9-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. Every person liable to taxation in any township and residing in the township when listed for taxation shall make and subscribe to an oath to the ~~township~~ assessor in which the person states the number of dogs neutered or unneutered over the age of six (6) months and owned or harbored by the person.

SECTION 41. IC 15-5-9-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) All money derived by the taxing of dogs under this chapter shall constitute a fund known as the township dog fund ~~that or, if an ordinance is adopted under IC 36-3-1-6.5, the county dog fund.~~ The township trustee ~~or, in the case of a township located in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5, the controller of the consolidated city~~ shall use **money in the fund** in the manner provided in this chapter for the payment of the following:

- (1) Damages, less insurance proceeds, sustained by owners of the

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following stock, fowl, or game killed, maimed, or damaged by dogs:

- (A) Sheep.
- (B) Cattle.
- (C) Horses.
- (D) Swine.
- (E) Goats.
- (F) Mules.
- (G) Chickens.
- (H) Geese.
- (I) Turkeys.
- (J) Ducks.
- (K) Guineas.
- (L) Tame rabbits.
- (M) Game birds and game animals held in captivity under authority of a game breeder's license issued by the department of natural resources.
- (N) Bison.
- (O) Farm raised cervidae.
- (P) Ratitae.

(2) The expense of taking the Pasteur treatment for hydrophobia incurred by any person bitten by or exposed to a dog known to have hydrophobia. ~~within any township of Indiana.~~

(b) Any person requiring the treatment described in subsection (a)(2) may select the person's own physician.

(c) No damages shall be assessed or paid under this chapter on sheep except where individual damage exists or is shown.

(d) This subsection applies to a county whose legislative body has acted under this subsection. A county legislative body may designate by ordinance one (1) humane society located in that county to receive fifty cents (\$0.50) from each dog tax payment collected under this chapter.

(e) A humane society designated under subsection (d) shall use the funds disbursed to the society to maintain an animal shelter.

(f) If a county does not designate a humane society to receive payments under subsection (d), those amounts remain in the township dog fund **or, in the case of a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5, the county dog fund.**

SECTION 42. IC 15-5-9-9.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9.1. (a) ~~In order~~ To qualify for payment for damages by a township trustee **or, if**

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1 **applicable, the controller of the consolidated city** under this chapter,  
 2 the owner of stock, fowl, or game listed in section 8(a)(1) of this  
 3 chapter killed, maimed, or damaged by dogs shall do the following:

4 (1) Not more than seventy-two (72) hours after the time of the  
 5 loss, notify one (1) of the following having jurisdiction in the  
 6 location where the loss occurred:

7 (A) A law enforcement officer.

8 (B) An officer of a county or municipal animal control center,  
 9 shelter, or similar impounding facility.

10 (2) Within twenty (20) days from the time of the loss, report the  
 11 loss to the trustee ~~of his township~~ **of the owner's township or, in**  
 12 **a township located in a county containing a consolidated city**  
 13 **if an ordinance is adopted under IC 36-3-1-6.5, to the**  
 14 **controller of the consolidated city** as follows:

15 (A) Under oath, the owner shall state:

16 (i) the number, age, and value of the stock, fowl, or game;  
 17 and

18 (ii) the damages, less any insurance proceeds, sustained.

19 (B) In an affidavit, the owner must be joined by two (2)  
 20 disinterested and reputable freeholders residing in the  
 21 township in which the stock, fowl, or game were killed,  
 22 maimed, or damaged. The affidavit must state that the  
 23 freeholders are:

24 (i) disinterested; and

25 (ii) not related by blood or marriage to the claimant.

26 (C) No appraisal may exceed the actual cash value of the  
 27 stock, fowl, or game. As it applies to ratitae, cash value is no  
 28 more than the slaughter value.

29 (D) The owner shall provide verification of the loss by an  
 30 officer under subdivision (1).

31 (E) No loss shall be paid for property owned by a claimant on  
 32 the last property tax assessment date if the property was not  
 33 reported by the owner for assessment purposes at that time.

34 (b) An officer who receives notice under subsection (a)(1) shall visit  
 35 the scene of the loss, verify the loss in writing, and mark the animal so  
 36 that the animal can support only one (1) claim under this chapter.

37 SECTION 43. IC 15-5-9-10 IS AMENDED TO READ AS  
 38 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The ~~trustees~~  
 39 **township trustee or, if applicable, the controller of the consolidated**  
 40 **city** shall register and pay damages for all losses in the order in which  
 41 the losses are reported.

42 (b) A person may not receive payment from the trustee **or, if**

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1 **applicable, the controller of the consolidated city** for stock, fowl, or  
 2 game listed in section 8(a)(1) of this chapter:

3 (1) that are killed, maimed, or damaged by any dog or dogs owned  
 4 or harbored by that person;

5 (2) for which the person received from another person an amount  
 6 equal to the actual damages; or

7 (3) for which the owner has not complied with section 9.1 of this  
 8 chapter.

9 (c) When rabies shall develop in any stock, fowl, or game listed in  
 10 section 8(a)(1) of this chapter, however contracted, and when the  
 11 existence of such disease ~~shall be~~ **is** proven by:

12 (1) laboratory diagnosis, made in the laboratory of the state  
 13 department of health, or some other laboratory maintained by  
 14 state, county, or municipal funds; or

15 (2) affidavit of an attending legally qualified graduate  
 16 veterinarian;

17 the owner of such animal with rabies ~~shall be~~ **is** entitled to recover in  
 18 the same amount and manner as provided in sections 8 and 9.1 of this  
 19 chapter.

20 (d) Whenever any dog not accompanied by the dog's owner or  
 21 owner's agent is suspected of having rabies and found roaming at large,  
 22 and the dog dies or is destroyed on said account, the **township** trustee  
 23 **or, if applicable, the controller of the consolidated city** shall do the  
 24 following:

25 (1) Remove or have removed the head of the dog.

26 (2) Pay from the township dog fund **or, in the case of a township**  
 27 **located in a county containing a consolidated city if an**  
 28 **ordinance has been adopted under IC 36-3-1-6.5, the county**  
 29 **dog fund**, the following:

30 (A) A reasonable fee for the removal of the dog's head.

31 (B) All charges for transporting the head to a laboratory  
 32 maintained by state, county, or municipal funds. If no money  
 33 is available in the **appropriate** dog fund, ~~of the township~~; then  
 34 such necessary fees shall be paid out of the township **general**  
 35 **fund or, in the case of a township located in a county**  
 36 **containing a consolidated city if an ordinance is adopted**  
 37 **under IC 36-3-1-6.5, the county general fund**, without  
 38 appropriations having been made.

39 (e) On the first Monday of March of each year, the township shall  
 40 transfer the following to the county treasurer:

41 (1) Any funds in a township dog fund designated for a humane  
 42 society under section 8 of this chapter.

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(2) Any amount in a township dog fund exceeding three hundred dollars (\$300) over and above orders drawn on the fund.

(f) The funds transferred to the county treasurer under subsection (e) shall be deposited in the county dog fund. On the second Monday in March of each year, the money in the county dog fund ~~shall be~~ is distributed as follows:

(1) **Except for a township located in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** among the townships of the county in which the orders drawn against the dog fund exceed the money on hand.

(2) To a humane society designated under section 8 of this chapter.

(g) If the funds in the county dog fund, after any distribution to a designated humane society, are insufficient to pay for all stock, fowl, or game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs ~~of all the townships~~ in the county, the distribution shall be made, **except in a township located in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5,** in the ratio of the orders drawn against the dog fund of the townships and unpaid and unprovided for. The ratio shall be obtained from the report of the trustees of the townships made to the auditor of the county.

(h) The report under subsection (g) shall be made by each township trustee of the county upon the first Monday of March of each year and must show the following:

(1) All receipts into the dog fund of the township.

(2) All orders drawn against the township fund in the order in which the orders were drawn.

(i) If the funds in:

(1) the dog fund of any township and the share of the county dog fund distributed to such township during any year; **or**

(2) **in the case of a township located in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5, the county dog fund;**

are insufficient to pay for all stock, fowl, and game listed in section 8(a)(1) of this chapter that are killed, maimed, or damaged by dogs in such township **or county, as the case may be,** during such year, any such losses registered and any orders drawn which are unpaid and unprovided for shall be paid out of the state dog account.

(j) If upon the first Monday in May of any year there is a surplus left of the county dog fund after provisions have been made for the payment of all stock, fowl, and game listed in section 8(a)(1) of this

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chapter that are killed, maimed, or damaged by dogs of all the townships of the county and the distribution to any designated humane society, the surplus shall be:

- (1) paid to the auditor of state; and
- (2) placed in a separate account of the general fund of the state treasury known as the state dog account.

SECTION 44. IC 15-5-9-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) At the time when the dog kennel license fee is paid to the ~~township~~ assessor, the assessor, at the time when the assessor issues a receipt, shall likewise furnish to the person a metal tag. The metal tag furnished shall be attached securely to the collar of the dog for which the license fee has been paid and the collar, with the tag attached, shall be worn continuously by the dog.

(b) All license tags shall be of uniform design or color for any one (1) year, but the same color or shape shall not be used for any two (2) consecutive years. All tags shall be designed by the auditor of state, shall be paid for out of the state dog account, and shall be manufactured at the state prison in the same manner as motor vehicle registration plates. Each tag shall have a distinct number and the number of the tag shall appear on the receipt issued to the owner of the dog.

(c) If any dog tag is lost, it shall be replaced without cost by the assessor upon application by the owner of the dog and upon the production of the receipt and a sworn statement of the facts regarding the loss of the tag. No license tag is transferable to another dog.

SECTION 45. IC 23-14-33-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. "Cemetery fund" means:

- (1) the township fund for a township in a county not containing a consolidated city;
- (2) if an ordinance has not been adopted under IC 36-3-1-6.5, the township fund for a township in a county containing a consolidated city; or
- (3) if an ordinance has been adopted under IC 36-3-1-6.5, the cemetery fund of the consolidated city for a township in a county containing a consolidated city.

SECTION 46. IC 23-14-33-32.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32.5. "Township" means the following:

- (1) A township in a county not containing a consolidated city.

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(2) In the case of a county containing a consolidated city:

(A) if an ordinance has not been adopted under IC 36-3-1-6.5, a township; or

(B) if an ordinance has been adopted under IC 36-3-1-6.5, the consolidated city.

SECTION 47. IC 23-14-33-32.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32.6. "Township trustee" or "trustee" means the following:

(1) A township trustee for a township in a county not containing a consolidated city.

(2) In the case of a county containing a consolidated city:

(A) if an ordinance has not been adopted under IC 36-3-1-6.5, a township trustee for a township; or

(B) if an ordinance has been adopted under IC 36-3-1-6.5, the consolidated city.

SECTION 48. IC 23-14-64-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. All expenses incurred by the trustee in administering this chapter shall be paid out of the ~~township cemetery~~ fund of the township.

SECTION 49. IC 23-14-68-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The township shall appropriate enough money to provide for the care, repair, and maintenance of each cemetery described in section 1(a) of this chapter that is located within the township. Funds shall be appropriated under this subsection in the same manner as other ~~township~~ appropriations.

(b) The township may levy a ~~township~~ cemetery tax to create a fund for maintenance of cemeteries under this chapter. If a fund has not been provided for maintenance of cemeteries under this chapter, part of the township fund **or other funds of the township** may be used.

SECTION 50. IC 23-14-69-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) If:

(1) no land suitable for a public cemetery is donated to a township; and

(2) if the township legislative body adopts a resolution approving the purchase;

the township ~~executive~~ may purchase land for the purpose of establishing a public cemetery.

(b) When land is purchased and conveyed to the township under subsection (a), the land must be set apart, kept in repair, and used as provided in section 6 of this chapter.

SECTION 51. IC 23-14-69-9 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. All expenses  
 2 incurred by the township trustee for administering this chapter shall be  
 3 paid out of the ~~township cemetery~~ fund of the township.

4 SECTION 52. IC 32-21-2-13 IS AMENDED TO READ AS  
 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) If the  
 6 auditor of the county, ~~or the township assessor, or, if an ordinance has~~  
 7 **been adopted under IC 36-3-1-6.5, the county assessor of a county**  
 8 **containing a consolidated city** under IC 6-1.1-5-9 and IC 6-1.1-5-9.1  
 9 determines it necessary, an instrument transferring fee simple title to  
 10 less than the whole of a tract that will result in the division of the tract  
 11 into at least two (2) parcels for property tax purposes may not be  
 12 recorded unless the auditor or township assessor is furnished a drawing  
 13 or other reliable evidence of the following:

- 14 (1) The number of acres in each new tax parcel being created.
- 15 (2) The existence or absence of improvements on each new tax
- 16 parcel being created.
- 17 (3) The location within the original tract of each new tax parcel
- 18 being created.

19 (b) Any instrument that is accepted for recording and placed of  
 20 record that bears the endorsement required by IC 36-2-11-14 is  
 21 presumed to comply with this section.

22 SECTION 53. IC 32-26-4-2 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The trustee  
 24 of each township, the county highway superintendent, the Indiana  
 25 department of transportation, or other officer in control of the  
 26 maintenance of a highway shall between January 1 and April 1 of each  
 27 year, examine all hedges, live fences, natural growths along highways,  
 28 and other obstructions described in section 1 of this chapter in their  
 29 respective jurisdictions. **However, in a county containing a**  
 30 **consolidated city, if an ordinance has been adopted under**  
 31 **IC 36-3-1-6.5, the duties and obligations of a township trustee**  
 32 **under this chapter shall instead be the duties and obligations of the**  
 33 **consolidated city.** If there are hedges, live fences, other growths, or  
 34 obstructions along the highways that have not been cut, trimmed down,  
 35 and maintained in accordance with this chapter, the owner shall be  
 36 given written notice to cut or trim the hedge or live fence and to burn  
 37 the brush trimmed from the hedge or live fence and remove any other  
 38 obstructions or growths.

39 (b) The notice required under subsection (a) must be served by  
 40 reading the notice to the owner or by leaving a copy of the notice at the  
 41 owner's usual place of residence.

42 (c) If the owner is not a resident of the township, county, or state

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where the hedge, live fence, or other obstructions or growth is located, the notice shall be served upon the owner's agent or tenant residing in the township, **county, or state**. If an agent or a tenant of the owner does not reside in the township, the notice shall be served by mailing a copy of the notice to the owner, directed to the owner's last known post office address.

(d) If the owner, agents, or tenants do not proceed to cut and trim the fences and burn the brush trimmed from the fences or remove any obstructions or growths within ten (10) days after notice is served, the township trustee, **consolidated city**, county highway superintendent, or Indiana department of transportation shall immediately:

(1) cause the fences to be cut and trimmed or obstructions or growths removed in accordance with this chapter; and

(2) burn the brush trimmed from the fences.

All expenses incurred under this subsection shall be assessed against and become a lien upon the land in the same manner as road taxes.

(e) The township trustee, **consolidated city**, county highway superintendent, or Indiana department of transportation having charge of the work performed under subsection (d) shall prepare an itemized statement of the total cost of the work of removing the obstructions or growths and shall sign and certify the statement to the county auditor of the county in which the land is located. The county auditor shall place the statement on the tax duplicates. The county treasurer shall collect the costs entered on the duplicates at the same time and in the same manner as road taxes are collected. The treasurer may not issue a receipt for road taxes unless the costs entered on the duplicates are paid in full at the same time the road taxes are paid. If the costs are not paid when due, the costs shall become delinquent, bear the same interest, be subject to the same penalties, and be collected at the same time and in the same manner as other unpaid and delinquent taxes.

SECTION 54. IC 32-26-9-0.6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 0.6. As used in this chapter, "township" means the following:**

(1) **A township in a county not containing a consolidated city.**

(2) **In a county containing a consolidated city:**

(A) **if an ordinance has not been adopted under IC 36-3-1-6.5, a township; or**

(B) **if an ordinance has been adopted under IC 36-3-1-6.5, the consolidated city.**

SECTION 55. IC 32-26-9-0.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS

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[EFFECTIVE UPON PASSAGE]: **Sec. 0.7. As used in this chapter, "township trustee" or "trustee" means the following:**

**(1) A township trustee for a township in a county not containing a consolidated city.**

**(2) In the case of a county containing a consolidated city:**

**(A) if an ordinance has not been adopted under IC 36-3-1-6.5, a township trustee for a township; or**

**(B) if an ordinance has been adopted under IC 36-3-1-6.5, the consolidated city.**

SECTION 56. IC 32-26-9-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A partition fence shall be built, rebuilt, and kept in repair at the cost of the property owners whose properties are enclosed or separated by the fences proportionately according to the number of rods or proportion of the fence the property owner owns along the line of the fence, whether the property owner's title is a fee simple or a life estate.

(b) If a property owner fails or refuses to compensate for building, rebuilding, or repairing the property owner's portion of a partition fence, another property owner who is interested in the fence, after having built, rebuilt, or repaired the property owner's portion of the fence, shall give to the defaulting property owner or the defaulting property owner's agent or tenant twenty (20) days notice to build, rebuild, or repair the defaulting property owner's portion of the fence. If the defaulting property owner or the defaulting property owner's agent or tenant fails to build, rebuild, or repair the fence within twenty (20) days, the complaining property owner shall notify the township trustee of the township in which the properties are located of the default.

(c) This subsection applies if the fence sought to be established, rebuilt, or repaired is on a township line. Unless disqualified under subsection (h), the complaining property owner shall notify the trustee of the township in which the property of the complaining property owner is located of the default under subsection (b), and the trustee has jurisdiction in the matter.

(d) The township trustee who receives a complaint under this section shall:

(1) estimate the costs for building, rebuilding, or repairing the partition fence; and

(2) within a reasonable time after receiving the complaint, make out a statement and notify the defaulting property owner of the probable cost of building, rebuilding, or repairing the fence.

If twenty (20) days after receiving a notice under this subsection the

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defaulting property owner has not built, rebuilt, or repaired the fence, the trustee shall build or repair the fence. The trustee may use only the materials for the fences that are most commonly used by the farmers of the community.

(e) If the trustee of a township is disqualified to act under subsection (h), the trustee of an adjoining township who resides nearest to where the fence is located shall act on the complaint upon receiving a notice by a property owner who is interested in the fence.

(f) A lawful partition fence is any one (1) of the following that is sufficiently tight and strong to hold cattle, hogs, horses, mules, and sheep:

(1) A straight board and wire fence, a straight wire fence, a straight board fence, or a picket fence four (4) feet high.

(2) A straight rail fence four and one-half (4 1/2) feet high.

(3) A worm rail fence five (5) feet high.

(g) This subsection applies if a ditch or creek crosses the division line between two (2) property owners, causing additional expense in the maintenance of the part over the stream. If the property owners cannot agree upon the proportionate share of each property owner, the township trustee shall appoint three (3) disinterested citizens who shall apportion the partition fence to be built by each property owner.

(h) If a township trustee is:

(1) related to any of the interested property owners; or

(2) an interested property owner;

the trustee of any other township who resides nearest to where the fence is located shall appoint another official to act under this chapter.

(i) This subsection applies if a ditch or creek forms, covers, or marks the dividing line or a part of the dividing line between the properties of separate and different property owners so that partition fences required under this chapter cannot be built and maintained on the dividing line. The partition fences shall be built and maintained under this chapter as near to the boundary line as is practical, and each property owner shall build a separate partition fence on the property owner's property and maintain the fence at the property owner's cost.

(j) This subsection applies where a partition fence required under this chapter crosses a ditch or creek and it is impracticable to construct or maintain that portion of the fence that crosses the ditch or creek as a stationary fence. Instead of the portion of the fence that would cross the ditch or creek, there shall be constructed, as a part of the partition fence, floodgates or other similar structures that are sufficiently high, tight, and strong to turn hogs, sheep, cattle, mules, and horses or other

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domestic animals. The floodgates or other similar structures shall be constructed to swing up in times of high water and to connect continuously with the partition fences.

(k) This subsection applies if the building and maintenance of the floodgates or other similar structure required under subsection (j) causes additional expenses and the property owners cannot agree upon the character of floodgates or other similar structure, or upon the proportionate share of the cost to be borne by each property owner. The township trustee, upon notice in writing from either property owner of a disagreement and the nature of the disagreement, shall appoint three (3) disinterested citizens of the township who shall determine the kind of structure and apportion the cost of the floodgate or other structure between the property owners, taking into consideration the parts of the fence being maintained by each property owner.

(l) The determination of a majority of the arbitrators of any matter or matters submitted to them under this section is final and binding on each property owner. The compensation of the arbitrators is two dollars (\$2) each, which shall be paid by the property owners in the proportion each property owner is ordered to bear the expense of a gate or structure.

(m) This subsection applies if either or both of the property owners fail to construct or compensate for constructing the structure determined upon by the arbitrators in the proportion determined within thirty (30) days after the determination. The township trustee shall proceed at once to construct the gate or structure and collect the cost of the gate or structure, including the compensation of the arbitrators, from the defaulting property owner in the same manner as is provided for ordinary partition fences. The floodgate or other structure shall be repaired, rebuilt, or replaced according to the determination of the arbitrators.

SECTION 57. IC 32-28-3-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A contractor, a subcontractor, a mechanic, a lessor leasing construction and other equipment and tools, whether or not an operator is also provided by the lessor, a journeyman, a laborer, or any other person performing labor or furnishing materials or machinery, including the leasing of equipment or tools, for:

(1) the erection, alteration, repair, or removal of:

(A) a house, mill, manufactory, or other building; or

(B) a bridge, reservoir, system of waterworks, or other structure;

(2) the construction, alteration, repair, or removal of a walk or

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sidewalk located on the land or bordering the land, a stile, a well,  
a drain, a drainage ditch, a sewer, or a cistern; or

(3) any other earth moving operation;  
may have a lien as set forth in this section.

(b) A person described in subsection (a) may have a lien separately  
or jointly upon the:

(1) house, mill, manufactory, or other building, bridge, reservoir,  
system of waterworks, or other structure, sidewalk, walk, stile,  
well, drain, drainage ditch, sewer, cistern, or earth:

(A) that the person erected, altered, repaired, moved, or  
removed; or

(B) for which the person furnished materials or machinery of  
any description; and

(2) on the interest of the owner of the lot or parcel of land:

(A) on which the structure or improvement stands; or

(B) with which the structure or improvement is connected;  
to the extent of the value of any labor done or the material furnished,  
or both, including any use of the leased equipment and tools.

(c) All claims for wages of mechanics and laborers employed in or  
about a shop, mill, wareroom, storeroom, manufactory or structure,  
bridge, reservoir, system of waterworks or other structure, sidewalk,  
walk, stile, well, drain, drainage ditch, cistern, or any other earth  
moving operation shall be a lien on all the:

(1) machinery;

(2) tools;

(3) stock;

(4) material; or

(5) finished or unfinished work;

located in or about the shop, mill, wareroom, storeroom, manufactory  
or other building, bridge, reservoir, system of waterworks, or other  
structure, sidewalk, walk, stile, well, drain, drainage ditch, sewer,  
cistern, or earth used in a business.

(d) If the person, firm, limited liability company, or corporation  
described in subsection (a) is in failing circumstances, the claims  
described in this section shall be preferred debts whether a claim or  
notice of lien has been filed.

(e) Subject to subsection (f), a contract:

(1) for the construction, alteration, or repair of a Class 2 structure  
(as defined in IC 22-12-1-5);

(2) for the construction, alteration, or repair of an improvement on  
the same real estate auxiliary to a Class 2 structure (as defined in  
IC 22-12-1-5);

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(3) for the construction, alteration, or repair of property that is:

(A) owned, operated, managed, or controlled by a:

(i) public utility (as defined in IC 8-1-2-1);

(ii) municipally owned utility (as defined in IC 8-1-2-1);

(iii) joint agency (as defined in IC 8-1-2.2-2);

(iv) rural electric membership corporation formed under IC 8-1-13-4;

(v) rural telephone cooperative corporation formed under IC 8-1-17; or

(vi) not-for-profit utility (as defined in IC 8-1-2-125);

regulated under IC 8; and

(B) intended to be used and useful for the production, transmission, delivery, or furnishing of heat, light, water, telecommunications services, or power to the public; or

(4) to prepare property for Class 2 residential construction;

may include a provision or stipulation in the contract of the owner and principal contractor that a lien may not attach to the real estate, building, structure, or any other improvement of the owner.

(f) A contract containing a provision or stipulation described in subsection (e) must meet the requirements of this subsection to be valid against subcontractors, mechanics, journeymen, laborers, or persons performing labor upon or furnishing materials or machinery for the property or improvement of the owner. The contract must:

(1) be in writing;

(2) contain specific reference by legal description of the real estate to be improved;

(3) be acknowledged as provided in the case of deeds; and

(4) be filed and recorded in the recorder's office of the county in which the real estate, building, structure, or other improvement is situated not more than five (5) days after the date of execution of the contract.

A contract containing a provision or stipulation described in subsection (e) does not affect a lien for labor, material, or machinery supplied before the filing of the contract with the recorder.

(g) Upon the filing of a contract under subsection (f), the recorder shall:

(1) record the contract at length in the order of the time it was received in books provided by the recorder for that purpose;

(2) index the contract in the name of the:

(A) contractor; and

(B) owner;

in books kept for that purpose; and

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(3) collect a fee for recording the contract as is provided for the recording of deeds and mortgages.

(h) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit any material, labor, or machinery for the alteration or repair of an owner occupied single or double family dwelling or the appurtenances or additions to the dwelling to:

(1) a contractor, subcontractor, mechanic; or

(2) anyone other than the occupying owner or the owner's legal representative;

must furnish to the occupying owner of the parcel of land where the material, labor, or machinery is delivered a written notice of the delivery or work and of the existence of lien rights not later than thirty (30) days after the date of first delivery or labor performed. The furnishing of the notice is a condition precedent to the right of acquiring a lien upon the lot or parcel of land or the improvement on the lot or parcel of land.

(i) A person, firm, partnership, limited liability company, or corporation that sells or furnishes on credit material, labor, or machinery for the original construction of a single or double family dwelling for the intended occupancy of the owner upon whose real estate the construction takes place to a contractor, subcontractor, mechanic, or anyone other than the owner or the owner's legal representatives must:

(1) furnish the owner of the real estate:

(A) as named in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor; or

(B) if IC 6-1.1-5-9 applies, as named in the transfer books of the township assessor **or, in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5, the county assessor;**

with a written notice of the delivery or labor and the existence of lien rights not later than sixty (60) days after the date of the first delivery or labor performed; and

(2) file a copy of the written notice in the recorder's office of the county not later than sixty (60) days after the date of the first delivery or labor performed.

The furnishing and filing of the notice is a condition precedent to the right of acquiring a lien upon the real estate or upon the improvement constructed on the real estate.

(j) A lien for material or labor in original construction does not attach to real estate purchased by an innocent purchaser for value

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without notice of a single or double family dwelling for occupancy by the purchaser unless notice of intention to hold the lien is recorded under section 3 of this chapter before recording the deed by which the purchaser takes title.

SECTION 58. IC 32-28-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Except as provided in subsection (b), a person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

(1) in the recorder's office of the county; and

(2) not later than ninety (90) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(b) This subsection applies to a person that performs labor or furnishes materials or machinery described in section 1 of this chapter related to a Class 2 structure (as defined in IC 22-12-1-5) or an improvement on the same real estate auxiliary to a Class 2 structure (as defined in IC 22-12-1-5). A person who wishes to acquire a lien upon property, whether the claim is due or not, must file in duplicate a sworn statement and notice of the person's intention to hold a lien upon the property for the amount of the claim:

(1) in the recorder's office of the county; and

(2) not later than sixty (60) days after performing labor or furnishing materials or machinery described in section 1 of this chapter.

The statement and notice of intention to hold a lien may be verified and filed on behalf of a client by an attorney registered with the clerk of the supreme court as an attorney in good standing under the requirements of the supreme court.

(c) A statement and notice of intention to hold a lien filed under this section must specifically set forth:

(1) the amount claimed;

(2) the name and address of the claimant;

(3) the owner's:

(A) name; and

(B) latest address as shown on the property tax records of the county; and

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(4) the:

(A) legal description; and

(B) street and number, if any;

of the lot or land on which the house, mill, manufactory or other buildings, bridge, reservoir, system of waterworks, or other structure may stand or be connected with or to which it may be removed.

The name of the owner and legal description of the lot or land will be sufficient if they are substantially as set forth in the latest entry in the transfer books described in IC 6-1.1-5-4 of the county auditor or, if IC 6-1.1-5-9 applies, the transfer books of the township assessor **or, in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5, the county assessor**, at the time of filing of the notice of intention to hold a lien.

(d) The recorder shall:

(1) mail, first class, one (1) of the duplicates of the statement and notice of intention to hold a lien to the owner named in the statement and notice not later than three (3) business days after recordation;

(2) post records as to the date of the mailing; and

(3) collect a fee of two dollars (\$2) from the lien claimant for each statement and notice that is mailed.

The statement and notice shall be addressed to the latest address of the owner as specifically set out in the sworn statement and notice of the person intending to hold a lien upon the property.

SECTION 59. IC 34-30-2-58 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 58. IC 15-3-4-2 (Concerning township trustees, **a consolidated city**, or persons hired by them for the removal of detrimental plants upon another person's real property).

SECTION 60. IC 36-1-2-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) "Township", **refers to except as provided in subsection (b), means:**

(1) a civil township, unless the reference is to a congressional township or school township; or

(2) **if an ordinance is adopted under IC 36-3-1-6.5, and except as provided in IC 36-6-1.1, IC 36-6-4.1, and IC 36-6-6.1, a township district for a county containing a consolidated city, unless the reference is to a congressional township or school township or the context requires otherwise.**

(b) "Township" means only a civil township for purposes of the following:

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1           **(1) IC 36-7-4.**

2           **(2) IC 36-9-27.**

3           SECTION 61. IC 36-2-15-5 IS AMENDED TO READ AS  
4           FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The county  
5           assessor shall perform the functions assigned by statute to the county  
6           assessor, including the following:

7               (1) Countywide equalization.

8               (2) Selection and maintenance of a countywide computer system.

9               (3) Certification of gross assessments to the county auditor.

10              (4) Discovery of omitted property.

11           (b) The county assessor shall perform the functions of an assessing  
12           official under IC 36-6-5-2 in a township with a township  
13           assessor-trustee if the township assessor-trustee:

14               (1) fails to make a report that is required by law;

15               (2) fails to deliver a property tax record to the appropriate officer  
16               or board;

17               (3) fails to deliver an assessment to the county assessor; or

18               (4) fails to perform any other assessing duty as required by statute  
19               or rule of the department of local government finance;

20           within the time period prescribed by statute or rule of the department  
21           or within a later time that is necessitated by reason of another official  
22           failing to perform the official's functions in a timely manner.

23           (c) A township with a township trustee-assessor may, with the  
24           consent of the township board, enter into an agreement with:

25               (1) the county assessor; or

26               (2) another township assessor in the county;

27           to perform any of the functions of an assessing official. A township  
28           trustee-assessor may not contract for the performance of any function  
29           for a period of time that extends beyond the completion of the township  
30           trustee-assessor's term of office.

31           **(d) This subsection applies if an ordinance is adopted under**  
32           **IC 36-3-1-6.5. Beginning on January 1 of the year following the**  
33           **year in which an ordinance is adopted under IC 36-3-1-6.5, in a**  
34           **county containing a consolidated city:**

35               **(1) the county assessor shall perform the functions of an**  
36               **assessing official and other duties of an assessing official**  
37               **prescribed by statute in each township in the county,**  
38               **including assessment duties prescribed by IC 6-1.1; and**

39               **(2) the controller of the consolidated city or the controller's**  
40               **designee shall administer the dog tax and township dog fund**  
41               **as prescribed by IC 15-5-9.**

42           SECTION 62. IC 36-3-1-6.1, AS ADDED BY P.L.227-2005,

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SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6.1. (a) This section applies only in a county containing a consolidated city. If the requirements of subsection (g) are satisfied, the fire departments of the following are consolidated into the fire department of a consolidated city (referred to as "the consolidated fire department"):

(1) A township for which the consolidation is approved by ~~the township legislative body and trustee and~~ the legislative body and mayor of the consolidated city.

(2) Any fire protection territory established under IC 36-8-19 that is located in a township described in subdivision (1).

(b) ~~If the requirements of an ordinance is adopted and approved under subsection (g) are satisfied, to consolidate the fire department of a township into the fire department of the consolidated city,~~ the consolidated fire department shall provide fire protection services within ~~an entity described in subsection (a)(1) or (a)(2) in which the requirements of subsection (g) are satisfied the township and any fire protection territory in the township~~ on the date agreed to specified in the resolution of the township legislative body and the ordinance. ~~of the legislative body of the consolidated city.~~

(c) ~~If the requirements of an ordinance is adopted and approved under subsection (g) are satisfied~~ and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, all of the property, equipment, records, rights, and contracts of the department consolidated into the fire department of the consolidated city are:

- (1) transferred to; or
- (2) assumed by;

the consolidated city on the effective date of the consolidation **specified in the ordinance.** However, real property other than real property used as a fire station may be transferred only on terms mutually agreed to by the legislative body and mayor of the consolidated city and the trustee and legislative body of the township in which that real property is located.

(d) ~~If the requirements of an ordinance is adopted and approved under subsection (g) are satisfied~~ and the fire department of an entity listed in subsection (a) is consolidated into the fire department of the consolidated city, the employees of the fire department consolidated into the fire department of the consolidated city cease employment with the department of the entity listed in subsection (a) and become employees of the consolidated fire department on the effective date of the consolidation. The consolidated city shall assume all agreements

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with labor organizations that:

- (1) are in effect on the effective date of the consolidation; and
- (2) apply to employees of the department consolidated into the fire department of the consolidated city who become employees of the consolidated fire department.

(e) ~~If the requirements of an ordinance is adopted and approved under subsection (g) are satisfied~~ and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated city, the indebtedness related to fire protection services incurred before the effective date of the consolidation by the entity or a building, holding, or leasing corporation on behalf of the entity whose fire department is consolidated into the consolidated fire department under subsection (a) shall remain the debt of the entity and does not become and may not be assumed by the consolidated city. Indebtedness related to fire protection services that is incurred by the consolidated city before the effective date of the consolidation shall remain the debt of the consolidated city and property taxes levied to pay the debt may only be levied by the fire special service district.

(f) ~~If the requirements of an ordinance is adopted and approved under subsection (g) are satisfied~~ and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated **city**, the merit board and the merit system of the fire department that is consolidated are dissolved on the effective date of the consolidation, and the duties of the merit ~~boards~~ **board** are transferred to and assumed by the merit board for the consolidated fire department on the effective date of the consolidation.

(g) ~~A township legislative body, after approval by the township trustee, may adopt a resolution approving the consolidation of the township's fire department with the fire department of the consolidated city. A township legislative body may adopt a resolution under this subsection only after the township legislative body has held a public hearing concerning the proposed consolidation. The township legislative body shall hold the hearing not earlier than thirty (30) days after the date the resolution is introduced. The hearing shall be conducted in accordance with IC 5-14-1.5 and notice of the hearing shall be published in accordance with IC 5-3-1. If the township legislative body has adopted a resolution under this subsection, the township legislative body shall, after approval from the township trustee, forward the resolution to the legislative body of the consolidated city. If such a resolution is forwarded to the legislative body of the consolidated city, The legislative body of the consolidated city may adopt an ordinance, approved by the mayor of the~~

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consolidated city, approving the consolidation of the fire department of the township one (1) or more townships into the fire department of the consolidated city. and the requirements of this subsection are satisfied. The consolidation shall take effect on the date agreed to by the township legislative body in its resolution and specified by the legislative body of the consolidated city in its ordinance approving the consolidation.

(h) The following apply if the requirements of an ordinance is adopted and approved under subsection (g) are satisfied: and the fire department of an entity listed in subsection (a) is consolidated into the fire department of a consolidated city:

(1) The consolidation of the fire department of that township is effective on the date agreed to by the township legislative body in the resolution and specified by the legislative body of the consolidated city in its ordinance approving the consolidation.

(2) Notwithstanding any other provision, a firefighter:

(A) who is a member of the 1977 fund before the effective date of a consolidation under this section; and

(B) who, after the consolidation, becomes an employee of the fire department of a consolidated city under this section;

remains a member of the 1977 fund without being required to meet the requirements under IC 36-8-8-19 and IC 36-8-8-21. The firefighter shall receive credit for any service as a member of the 1977 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-8.

(3) Notwithstanding any other provision, a firefighter:

(A) who is a member of the 1937 fund before the effective date of a consolidation under this section; and

(B) who, after the consolidation, becomes an employee of the fire department of a consolidated city under this section;

remains a member of the 1937 fund. The firefighter shall receive credit for any service as a member of the 1937 fund before the consolidation to determine the firefighter's eligibility for benefits under IC 36-8-7.

(4) For property taxes first due and payable in the year in which the consolidation is effective, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5:

(A) is increased for the consolidated city by an amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is effective for fire protection and related services by the township whose fire department is consolidated into the fire

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department of the consolidated city under this section; and  
 (B) is reduced for the township whose fire department is consolidated into the fire department of the consolidated city under this section by the amount equal to the maximum permissible ad valorem property tax levy in the year preceding the year in which the consolidation is effective for fire protection and related services for the township.

(5) The amount levied in the year preceding the year in which the consolidation is effective by the township whose fire department is consolidated into the fire department of the consolidated city for the township's cumulative building and equipment fund for fire protection and related services is transferred on the effective date of the consolidation to the consolidated city's cumulative building and equipment fund for fire protection and related services, which is hereby established. The consolidated city is exempted from the requirements of IC 36-8-14 and IC 6-1.1-41 regarding establishment of the cumulative building and equipment fund for fire protection and related services.

(6) The local boards for the 1937 firefighters' pension fund and the 1977 police officers' and firefighters' pension and disability fund of the township are dissolved, and their services are terminated not later than the effective date of the consolidation. The duties performed by the local boards under IC 36-8-7 and IC 36-8-8, respectively, are assumed by the consolidated city's local board for the 1937 firefighters' pension fund and local board for the 1977 police officers' and firefighters' pension and disability fund, respectively. Notwithstanding any other provision, the legislative body of the consolidated city may adopt an ordinance to adjust the membership of the consolidated city's local board to reflect the consolidation.

(7) The consolidated city may levy property taxes within the consolidated city's maximum permissible ad valorem property tax levy limit to provide for the payment of the expenses for the operation of the consolidated fire department. However, property taxes to fund the pension obligation under IC 36-8-7 for members of the 1937 firefighters fund who were employees of the consolidated city at the time of the consolidation may be levied only by the fire special service district within the fire special service district. The fire special service district established under IC 36-3-1-6 may levy property taxes to provide for the payment of expenses for the operation of the consolidated fire department within the territory of the ~~police~~ fire special service district.

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Property taxes to fund the pension obligation under IC 36-8-8 for members of the 1977 police officers' and firefighters pension and disability fund who were members of the fire department of the consolidated city on the effective date of the consolidation may be levied only by the fire special service district within the fire special service district. Property taxes to fund the pension obligation for members of the 1937 firefighters fund who were not members of the fire department of the consolidated city on the effective date of the consolidation and members of the 1977 police officers' and firefighters pension and disability fund who were not members of the fire department of the consolidated city on the effective date of the consolidation may be levied by the consolidated city within the city's maximum permissible ad valorem property tax levy. However, these taxes may be levied only within the fire special service district and any townships that have consolidated fire departments under this section.

(8) The executive of the consolidated city shall provide for an independent evaluation and performance audit, due before March 1 of the year in which the consolidation is effective and ~~for before~~ **March 1 in each of** the following two (2) years, to determine:

(A) the amount of any cost savings, operational efficiencies, or improved service levels; and

(B) any tax shifts among taxpayers; that result from the consolidation. The independent evaluation and performance audit must be provided to the legislative council in an electronic format under IC 5-14-6 and to the state budget committee.

SECTION 63. IC 36-3-1-6.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 6.5. (a) This section applies only to a county containing a consolidated city. The legislative body of the county may adopt an ordinance to do the following:**

(1) Eliminate the office of township assessor and provide that the duties formerly carried out by the township assessors shall be carried out by the county assessor, the city controller, and the executive of the consolidated city, as specified by law.

(2) Provide that township assistance shall be provided within two (2) township districts (as defined in IC 36-6-4.1-5) in the county.

(b) Except as otherwise provided by law, the elimination of the office of township assessor and the transfer of duties of township assessors and township trustees under subsection (a) takes effect on

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1 **January 1 of the year following the year in which the ordinance is**  
 2 **adopted under subsection (a).**

3 **(c) Except as otherwise provided by law, if an ordinance is**  
 4 **adopted under subsection (a) all the property, equipment, records,**  
 5 **rights, and contracts of the township that are related to the**  
 6 **functions of the township assessor and township trustee that are**  
 7 **transferred by the ordinance are transferred to or assumed by the**  
 8 **county assessor or the consolidated city, as appropriate.**

9 SECTION 64. IC 36-3-2-10 IS AMENDED TO READ AS  
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The general  
 11 assembly finds the following:

12 (1) That the tax base of the consolidated city and the county have  
 13 been significantly eroded through the ownership of tangible  
 14 property by separate municipal corporations and other public  
 15 entities that operate as private enterprises yet are exempt or whose  
 16 property is exempt from property taxation.

17 (2) That to restore this tax base and provide a proper allocation of  
 18 the cost of providing governmental services the legislative body  
 19 of the consolidated city and county should be authorized to collect  
 20 payments in lieu of taxes from these public entities.

21 (3) That the appropriate maximum payments in lieu of taxes  
 22 would be the amount of the property taxes that would be paid if  
 23 the tangible property were not subject to an exemption.

24 (b) As used in this section, the following terms have the meanings  
 25 set forth in IC 6-1.1-1:

- 26 (1) Assessed value.
- 27 (2) Exemption.
- 28 (3) Owner.
- 29 (4) Person.
- 30 (5) Personal property.
- 31 (6) Property taxation.
- 32 (7) Tangible property.
- 33 (8) Township assessor.

34 (c) As used in this section, "PILOTS" means payments in lieu of  
 35 taxes.

36 (d) As used in this section, "public entity" means any of the  
 37 following government entities in the county:

- 38 (1) An airport authority operating under IC 8-22-3.
- 39 (2) A capital improvement board of managers under IC 36-10-9.
- 40 (3) A building authority operating under IC 36-9-13.
- 41 (4) A wastewater treatment facility.

42 (e) The legislative body of the consolidated city may adopt an

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ordinance to require a public entity to pay PILOTS at times set forth in the ordinance with respect to:

- (1) tangible property of which the public entity is the owner or the lessee and that is subject to an exemption;
- (2) tangible property of which the owner is a person other than a public entity and that is subject to an exemption under IC 8-22-3;
- or
- (3) both.

The ordinance remains in full force and effect until repealed or modified by the legislative body.

(f) The PILOTS must be calculated so that the PILOTS may be in any amount that does not exceed the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). The township assessors **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor** shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

- (1) operating and maintenance expenses;
- (2) payment of principal and interest on any bonded indebtedness;
- (3) depreciation or replacement fund expenses;
- (4) bond and interest sinking fund expenses; and
- (5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar

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instrument binding on the facility.

SECTION 65. IC 36-3-2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

- (1) Assessed value.
- (2) Exemption.
- (3) Owner.
- (4) Person.
- (5) Property taxation.
- (6) Real property.
- (7) Township assessor.

(b) As used in this section, "PILOTS" means payments in lieu of taxes.

(c) As used in this section, "property owner" means the owner of real property described in IC 6-1.1-10-16.7 that is located in a county with a consolidated city.

(d) Subject to the approval of a property owner, the legislative body of the consolidated city may adopt an ordinance to require the property owner to pay PILOTS at times set forth in the ordinance with respect to real property that is subject to an exemption under IC 6-1.1-10-16.7. The ordinance remains in full force and effect until repealed or modified by the legislative body, subject to the approval of the property owner.

(e) The PILOTS must be calculated so that the PILOTS are in an amount that is:

- (1) agreed upon by the property owner and the legislative body of the consolidated city;
- (2) a percentage of the property taxes that would have been levied by the legislative body for the consolidated city and the county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation; and
- (3) not more than the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the real property described in subsection (d) if the property were not subject to an exemption from property taxation.

(f) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the real property described in subsection (d). The township assessors **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor** shall assess the real property described in subsection (d) as though the property were not subject to an exemption.

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(g) PILOTS collected under this section shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5 and used for any purpose for which the housing trust fund may be used.

(h) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

SECTION 66. IC 36-6-1.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 1.1. Marion County Township Transitional Provisions**

**Sec. 1. This chapter applies only to townships in a county containing a consolidated city.**

**Sec. 2. This chapter applies only if an ordinance is adopted under IC 36-3-1-6.5.**

**Sec. 3. (a) Township trustees continue to be governed by IC 36-6-4 and township boards continue to be governed by IC 36-6-6 until January 1 of the year following the year in which the ordinance is adopted under IC 36-3-1-6.5.**

**(b) Township trustees are governed by IC 36-6-4.1 and township boards are governed by IC 36-6-6.1 beginning January 1 of the year following the year in which the ordinance is adopted under IC 36-3-1-6.5.**

**(c) Until January 1 of the year following the first general election that follows the adoption of an ordinance under IC 36-3-1-6.5, township trustees and township boards continue to represent their respective townships rather than a township district.**

**(d) Beginning with the first general election held after the adoption of an ordinance under IC 36-3-1-6.5:**

**(1) new township trustees for the township districts shall be elected under IC 36-6-4.1; and**

**(2) new township boards for the township districts shall be elected under IC 36-6-6.1.**

**(e) On January 1 of the year following the first general election that follows the adoption of an ordinance under IC 36-3-1-6.5:**

**(1) the township boards existing at the time the new township boards are elected under IC 36-6-6.1 are dissolved; and**

**(2) the township boards elected under IC 36-6-6.1 replace the township boards that are dissolved under subdivision (1).**

**Sec. 4. (a) A transitional advisory board shall be formed not later than one (1) month after the adoption of an ordinance under**

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IC 36-3-1-6.5 to prepare a report and make recommendations to the township trustees and township boards regarding the reorganization of townships, including the following:

(1) The transfer of residual township functions to appropriate departments or officers of the consolidated city or county.

(2) The provision of township assistance under IC 12-20 and IC 12-30-4.

(3) The transfer of township assessment functions from the township assessors to the county assessor.

(b) The transitional advisory board consists of the following twenty-one (21) members:

(1) The nine (9) township trustees in the county holding office on the date the transitional advisory board is formed.

(2) Four (4) individuals appointed by the city executive. One (1) individual appointed under this subdivision must be an assessing professional.

(3) Four (4) individuals appointed by the city-county legislative body.

(4) Four (4) individuals appointed by the board of commissioners of the county.

(c) Members of the transitional advisory board appointed under subsection (b)(2), (b)(3), and (b)(4) are not entitled to receive any salary for their service. Members of the board designated under subsection (b)(1) are not entitled to any additional salary for their service on the board but are entitled to their regular salaries as township trustees under IC 36-6-8 until the end of their current terms. The board may use the staff and budget of the existing trustees to carry out the board's work. Two (2) cochairpersons, each of a different political party, shall be elected by the members of the board.

(d) The transitional advisory board expires not later than one (1) year after the board is established.

**Sec. 5.** All assets, property rights, equipment, records, personnel, and contracts and all else connected with the provision of township assistance under IC 12-20 and IC 12-30-4 by a township and the provision of all other services, other than fire protection, by a township, shall be transferred to the applicable township district on January 1 of the year following the first general election that follows the adoption of an ordinance under IC 36-3-1-6.5. Any indebtedness not connected with the provision of township assistance that was incurred by a township before the effective date of the ordinance adopted under IC 36-3-1-6.5 shall

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1 be assumed or defeased by the consolidated city, notwithstanding  
 2 any other provision of law requiring completion of certain  
 3 procedures and approvals for the incurrence of indebtedness,  
 4 provided that the indebtedness (or any part of the indebtedness)  
 5 may not be assumed by the consolidated city if the assumption  
 6 would cause the consolidated city to exceed any limitation on the  
 7 amount of indebtedness that may be incurred by the consolidated  
 8 city.

9 SECTION 67. IC 36-6-4-1 IS AMENDED TO READ AS  
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **Except as**  
 11 **provided in subsection (b),** this chapter applies to ~~all townships~~ a  
 12 township.

13 (b) **This chapter does not apply to a township in a county**  
 14 **containing a consolidated city beginning January 1 of the year**  
 15 **following the year in which an ordinance is adopted under**  
 16 **IC 36-3-1-6.5.**

17 SECTION 68. IC 36-6-4.1 IS ADDED TO THE INDIANA CODE  
 18 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 19 UPON PASSAGE]:

20 **Chapter 4.1. Township Executives in Marion County**

21 **Sec. 1. Subject to IC 36-6-1.1, this chapter applies only to a**  
 22 **county containing a consolidated city if an ordinance is adopted**  
 23 **under IC 36-3-1-6.5.**

24 **Sec. 2. As used in this chapter, "central township district" means**  
 25 **the geographic area that is coterminous with the territory of the**  
 26 **board of school commissioners under IC 20-25.**

27 **Sec. 3. As used in this chapter, "consolidated township district"**  
 28 **means the territory of a county containing a consolidated city,**  
 29 **excluding the central township district.**

30 **Sec. 4. As used in this chapter, "executive" refers to the**  
 31 **township trustee of a township district elected under section 7 of**  
 32 **this chapter.**

33 **Sec. 5. As used in this chapter, "township district" means the**  
 34 **following:**

35 (1) **The central township district.**

36 (2) **The consolidated township district.**

37 **Sec. 6. As used in this chapter, "township district legislative**  
 38 **body" refers to a township board described in IC 36-6-6.1.**

39 **Sec. 7. (a) Beginning with the first general election to be held**  
 40 **following the adoption of an ordinance under IC 36-3-1-6.5, a**  
 41 **township trustee shall be elected under IC 3-10-2-13 by the voters**  
 42 **of each township district. The township trustee elected for each**

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1 township district is the executive for each township in the township  
2 district.

3 (b) The executive must reside within the township district as  
4 provided in Article 6, Section 6 of the Constitution of the State of  
5 Indiana. The executive forfeits office if the executive ceases to be  
6 a resident of the township district.

7 (c) The term of office of the executive is four (4) years,  
8 beginning January 1 after the executive's election and continuing  
9 until a successor is elected and qualified.

10 Sec. 8. The executive shall do the following:

- 11 (1) Keep a written record of official proceedings.
- 12 (2) Manage all property interests in the township district.
- 13 (3) Keep records of the township district open for public  
14 inspection.
- 15 (4) Attend all meetings of the township district legislative  
16 body.
- 17 (5) Receive and pay out funds of the township district.
- 18 (6) Examine and settle all accounts and demands chargeable  
19 against the township district.
- 20 (7) Provide the assistance required under IC 12-20 and  
21 IC 12-30-4.
- 22 (8) File an annual personnel report under IC 5-11-13.

23 Sec. 9. The executive may do the following:

- 24 (1) Administer oaths when necessary in the discharge of  
25 official duties.
- 26 (2) Appoint an attorney to represent the township district in  
27 any proceeding in which the township district is interested.
- 28 (3) Enter into certain oil and gas leases of township district  
29 property under IC 36-9.
- 30 (4) Personally use a township district vehicle for the  
31 performance of official duties, but only if the use is authorized  
32 by the township district legislative body.
- 33 (5) Exercise other powers granted by statute.

34 Sec. 10. The executive shall maintain:

- 35 (1) a general account showing the total of all township district  
36 receipts and expenditures; and
- 37 (2) the financial and appropriation record of the township  
38 district, which must include an itemized and accurate account  
39 of the township district's financial affairs.

40 Sec. 11. (a) For each sum of money received by the executive, the  
41 financial and appropriation record must show:

- 42 (1) the date the sum of money was received;

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(2) from whom the sum of money was received; and

(3) to what account the sum of money was credited.

(b) For each sum of money paid by the executive, the financial and appropriation record must show:

(1) the date the sum of money was paid;

(2) to whom the sum of money was paid;

(3) from what account the sum of money was paid; and

(4) why the sum of money was paid.

(c) The state board of accounts shall prescribe the form of the financial and appropriation record.

Sec. 12. (a) Each purchase for a township district by the executive must be made on written order of the executive, certifying that sufficient funds have been appropriated to pay the full price of the purchase. The executive shall issue a warrant and pay for the purchase not later than the time of receipt of the county treasurer's first semiannual distribution following the purchase.

(b) An executive who violates this section commits a Class C infraction and is liable on the executive's official bond for the value of the purchase.

Sec. 13. (a) The executive may use the township district's share of state, county, and township district tax revenues and federal revenue sharing funds for all categories of community service, if these funds are appropriated for these services by the township district legislative body. The executive may use these funds for both operating and capital expenditures.

(b) With the consent of the township district legislative body, the executive may contract with corporations for health and community services not specifically provided by another governmental entity.

Sec. 14. On the first Monday of each August, the executive shall post, in a conspicuous place near the executive's office, a verified statement showing the indebtedness of the township district in detail and giving the number and total amount of outstanding orders, warrants, and accounts.

Sec. 15. (a) At the township district legislative body's annual meeting under IC 36-6-6.1-10, the executive shall:

(1) present an itemized written statement of the estimated expenditures for which appropriations are requested, specifying the:

(A) number of teachers employed;

(B) salary of each teacher employed;

(C) property of the township district (and supplies on

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- 1 hand);  
 2 (D) estimated value of the property of the township district  
 3 (and supplies on hand);  
 4 (E) supplies necessary for each school; and  
 5 (F) need for township assistance in the township district;  
 6 and  
 7 (2) submit to questions from the township district legislative  
 8 body or taxpayers concerning expenditures of the township  
 9 district.  
 10 (b) The written statement required under subsection (a)(1) must  
 11 comply with forms prescribed by the state board of accounts and  
 12 show the amount of each item to be charged against funds of the  
 13 township district.  
 14 Sec. 16. (a) At the annual meeting of the township district  
 15 legislative body under IC 36-6-6.1-10, the executive shall present  
 16 a complete report of all receipts and expenditures of the preceding  
 17 calendar year, including the balance to the credit of each fund  
 18 controlled by the executive. If the executive controls any money  
 19 that is not included in a particular fund, the executive shall state all  
 20 the facts concerning that money in the report.  
 21 (b) Each item of expenditure in the report presented under  
 22 subsection (a) must be accompanied by the verified voucher of the  
 23 person to whom the sum was paid, stating:  
 24 (1) why the payment was made;  
 25 (2) that the receipt is for the exact sum received;  
 26 (3) that no part of the sum has been retained by the executive;  
 27 and  
 28 (4) that no part of the sum has been or is to be returned to the  
 29 executive or any other person.  
 30 The executive may administer oaths to persons giving these  
 31 receipts.  
 32 (c) The executive shall swear or affirm that:  
 33 (1) the report presented under subsection (a) shows all sums  
 34 received by the executive;  
 35 (2) the expenditures credited have been fully paid in the sums  
 36 stated, without express or implied agreement that any part of  
 37 the sums is to be retained by or returned to the executive or  
 38 any other person; and  
 39 (3) the executive has received no money or other property in  
 40 consideration of any contract entered into or expenditure  
 41 made on behalf of the township district.  
 42 (d) Within ten (10) days after the township district legislative

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body's action under IC 36-6-6.1-10, the executive shall file a copy of the report presented under subsection (a) and the report's accompanying vouchers, as adopted by the township district legislative body, in the office of the city controller of the consolidated city. The township district legislative body may, for the benefit of the township, bring a civil action against the executive if the executive fails to file the report within ten (10) days after the township district legislative body's action. The township district legislative body may recover five dollars (\$5) for each day after the time limit for filing the report, until the report is filed.

Sec. 17. (a) When the executive prepares the annual report required by section 16 of this chapter, the executive shall also prepare, on forms prescribed by the state board of accounts, an abstract of receipts and expenditures:

- (1) showing the sum of money in each fund of the township district at the beginning of the year;
- (2) showing the sum of money received in each fund of the township district during the year;
- (3) showing the sum of money paid from each fund of the township district during the year;
- (4) showing the sum of money remaining in each fund of the township district at the end of the year;
- (5) containing a statement of receipts, showing their source; and
- (6) containing a statement of expenditures showing the combined gross payment, according to classification of expense, to each person.

(b) Not later than four (4) weeks after the annual meeting of the township district legislative body under IC 36-6-6.1-10, the executive shall publish the abstract required by subsection (a) in accordance with IC 5-3-1. The abstract must state that a complete and detailed annual report and the accompanying vouchers showing the names of persons paid money by the township district have been filed with the city controller of the consolidated city and that the chairperson of the township district legislative body has a copy of the report that is available for inspection by any taxpayer of the township district.

(c) An executive who fails to comply with this section commits a Class C infraction.

Sec. 18. When an executive's term of office expires, the executive shall:

- (1) immediately deliver to the new executive custody of all

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1 funds and property of the township district, except records  
 2 necessary in the preparation of the former executive's annual  
 3 report under section 16 of this chapter;

4 (2) deliver to the new executive, not later than the second  
 5 Monday in the next January, the former executive's annual  
 6 report and any records the former executive has retained; and

7 (3) attend the annual meeting of the township district  
 8 legislative body held under IC 36-6-6.1-10 and submit to  
 9 inquiries from the township district legislative body  
 10 concerning the operation of the executive's office during the  
 11 preceding calendar year.

12 **Sec. 19. (a)** If an executive resigns or dies, the executive's  
 13 personal representative shall immediately deliver to the new  
 14 executive custody of all funds and property of the township district.  
 15 The new executive shall issue a call for a special meeting of the  
 16 township district legislative body, to be held not more than fifteen  
 17 (15) days later. At the special meeting, the township district  
 18 legislative body shall:

19 (1) examine the records of the township district;

20 (2) inquire into the conduct of the executive's office; and

21 (3) approve in whole or in part the records, receipts, and  
 22 expenditures of the township district to the date of the death  
 23 or resignation of the former executive.

24 (b) In the new executive's annual report to the township district  
 25 legislative body required under section 16 of this chapter, the new  
 26 executive shall distinguish between the new executive's  
 27 transactions and those of the former executive. The township  
 28 district legislative body may, at its annual meeting under  
 29 IC 36-6-6.1-10, review items in the report that were considered at  
 30 the special meeting.

31 **Sec. 20.** An executive is entitled to receive the following:

32 (1) The executive's salary.

33 (2) Reimbursement for expenses that are reasonably incurred  
 34 by the executive for the following:

35 (A) The operation of the executive's office.

36 (B) Travel and meals while attending seminars or  
 37 conferences on township district matters.

38 (C) A sum for mileage as permitted under IC 36-6-8-3(b).

39 The executive may not make any other personal use of funds of the  
 40 township district without prior approval by the township district  
 41 legislative body.

42 **Sec. 21. (a)** Not later than thirty (30) days after taking office, the

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executive shall designate a person who shall perform the executive's duties whenever the executive is incapable of performing the executive's functions because the executive:

(1) is absent from the township district; or

(2) becomes incapacitated.

The executive shall give notice of the designation to the chairperson of the township district legislative body, the county sheriff, the city controller, and any other persons that the executive chooses. The designee shall have all the powers of the executive. The executive is responsible for all acts of the designee. The executive may change the designee under this section at any time.

(b) The designee shall perform the executive's duties until the executive is no longer absent from the township district or incapacitated.

**Sec. 22. The executive may pay township district funds for the purpose of supporting a drug awareness program that is implemented in schools.**

SECTION 69. IC 36-6-5-1, AS AMENDED BY P.L.240-2005, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **Except as provided in section 3 of this chapter**, a township assessor shall be elected under IC 3-10-2-13 by the voters of each township having:

(1) a population of more than eight thousand (8,000); or

(2) an elected township assessor or the authority to elect a township assessor before January 1, 1979.

(b) A township assessor shall be elected under IC 3-10-2-14 in each township having a population of more than five thousand (5,000) but not more than eight thousand (8,000), if the legislative body of the township:

(1) by resolution, declares that the office of township assessor is necessary; and

(2) the resolution is filed with the county election board not later than the first date that a declaration of candidacy may be filed under IC 3-8-2.

(c) A township government that is created by merger under IC 36-6-1.5 shall elect only one (1) township assessor under this section.

(d) The township assessor must reside within the township as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The assessor forfeits office if the assessor ceases to be a resident of the township.

(e) The term of office of a township assessor is four (4) years,

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beginning January 1 after election and continuing until a successor is elected and qualified. However, the term of office of a township assessor elected at a general election in which no other township officer is elected ends on December 31 after the next election in which any other township officer is elected.

SECTION 70. IC 36-6-5-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This section applies to ~~townships~~ **a township, other than a township located in a county containing a consolidated city**, that ~~do~~ **does** not have an elected or appointed and qualified township assessor.

(b) The township executive shall perform all the duties and has all the rights and powers of assessor. If a township qualifies under IC 36-6-5-1 to elect a township assessor, the executive shall continue to serve as assessor until an assessor is appointed or elected and qualified.

(c) The bond filed by the executive in ~~his~~ **the executive's** capacity as executive also covers ~~his~~ **the executive's** duties as assessor.

SECTION 71. IC 36-6-5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. **(a) Except as provided in subsection (b),** the assessor shall perform the duties prescribed by statute, including:

- (1) assessment duties prescribed by IC 6-1.1; and
- (2) administration of the dog tax and dog fund, as prescribed by IC 15-5-9.

**(b) In a township located in a county containing a consolidated city and if an ordinance is adopted under IC 36-3-1-6.5:**

- (1) there is no township assessor;**
- (2) the duties of the township assessor prescribed by IC 6-1.1 are performed by the county assessor under IC 36-2-15-5; and**
- (3) the duties of the township assessor prescribed by IC 15-5-9 are performed by the controller of the consolidated city or the controller's designee.**

SECTION 72. IC 36-6-6-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. **(a) Except as provided in subsection (b),** this chapter applies to ~~all townships~~ **a township**.

**(b) This chapter does not apply to a township in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.**

SECTION 73. IC 36-6-6-2.2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.2. (a) This subsection applies to townships in a county containing a consolidated

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city. **However, this subsection does not apply if an ordinance is adopted under IC 36-3-1-6.5.** The voters of each legislative body district established under section 2.5 of this chapter shall elect one (1) member of the township board.

(b) This subsection applies to townships not included in subsection (a). The voters of each township shall elect all the members of the township board.

SECTION 74. IC 36-6-6-2.5, AS AMENDED BY P.L.230-2005, SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.5. (a) This section applies to townships in a county containing a consolidated city, **unless an ordinance is adopted under IC 36-3-1-6.5.**

(b) The legislative body shall adopt a resolution that divides the township into legislative body districts that:

- (1) are composed of contiguous territory;
- (2) are reasonably compact;
- (3) respect, as nearly as reasonably practicable, precinct boundary lines; and
- (4) contain, as nearly as reasonably practicable, equal population.

(c) Before a legislative body may adopt a resolution that divides a township into legislative body districts, the secretary of the legislative body shall mail a written notice to the circuit court clerk. This notice must:

- (1) state that the legislative body is considering the adoption of a resolution to divide the township into legislative body districts; and
- (2) be mailed not later than ten (10) days before the legislative body adopts the resolution.

(d) The legislative body shall make a division into legislative body districts at the following times:

- (1) During the second year after a year in which a federal decennial census is conducted.
- (2) Subject to IC 3-11-1.5-32.5, whenever the boundary of the township changes.

(e) The legislative body may make the division under this section at any time, subject to IC 3-11-1.5-32.5.

SECTION 75. IC 36-6-6-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) This section does not apply to the appropriation of money to pay a deputy, an employee, or a technical adviser that assists a township assessor with assessment duties or to an elected township assessor.

(b) The township legislative body shall fix the:

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1 (1) salaries;  
 2 (2) wages;  
 3 (3) rates of hourly pay; and  
 4 (4) remuneration other than statutory allowances;  
 5 of all officers and employees of the township.

6 (c) Subject to subsection (d), the township legislative body may  
 7 reduce the salary of an elected or appointed official. However, the  
 8 official is entitled to a salary that is not less than the salary fixed for the  
 9 first year of the term of office that immediately preceded the current  
 10 term of office.

11 (d) Except as provided in subsection (e), the township legislative  
 12 body may not alter the salaries of elected or appointed officers during  
 13 the fiscal year for which they are fixed, but it may add or eliminate any  
 14 other position and change the salary of any other employee, if the  
 15 necessary funds and appropriations are available.

16 (e) In a township that:

17 **(1) is not located in a county containing a consolidated city;**  
 18 **and**

19 **(2) does not elect a township assessor under IC 36-6-5-1;**  
 20 the township legislative body may appropriate available township funds  
 21 to supplement the salaries of elected or appointed officers to  
 22 compensate them for performing assessing duties. However, in any  
 23 calendar year no officer or employee may receive a salary and  
 24 additional salary supplements which exceed the salary fixed for that  
 25 officer or employee under subsection (b).

26 (f) If a change in the mileage allowance paid to state officers and  
 27 employees is established by July 1 of any year, that change shall be  
 28 included in the compensation fixed for the township executive and  
 29 assessor under this section, to take effect January 1 of the next year.  
 30 However, the township legislative body may by ordinance provide for  
 31 the change in the sum per mile to take effect before January 1 of the  
 32 next year.

33 (g) The township legislative body may not reduce the salary of the  
 34 township executive without the consent of the township executive  
 35 during the term of office of the township executive as set forth in  
 36 IC 36-6-4-2.

37 (h) This subsection applies when a township executive dies or  
 38 resigns from office. The person filling the vacancy of the township  
 39 executive shall receive at least the same salary the previous township  
 40 executive received for the remainder of the unexpired term of office of  
 41 the township executive (as set forth in IC 36-6-4-2), unless the person  
 42 consents to a reduction in salary.

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SECTION 76. IC 36-6-6.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

**Chapter 6.1. Township Legislative Bodies in Marion County**

**Sec. 1.** Subject to IC 36-6-1.1, this chapter applies only in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.

**Sec. 2.** The definitions in IC 36-6-4.1 apply to this chapter.

**Sec. 3. (a)** The township board shall serve as the township district legislative body.

**(b)** The township board for the:

**(1)** central township district consists of seven (7) at-large members; and

**(2)** consolidated township district consists of nine (9) at-large members.

**(c)** Beginning with the first general election to be held after an ordinance is adopted under IC 36-3-1-6.5, all members of the township boards shall be elected under IC 3-10-2-13 by the voters of each township district.

**(d)** The term of office of a township board member is four (4) years, beginning January 1 after election and continuing until a successor is elected and qualified.

**Sec. 4.** A member of the legislative body must reside within the township district. If a member of the legislative body ceases to be a resident of the township district from which the member was elected, the office becomes vacant.

**Sec. 5. (a)** Four (4) members of the legislative body for the central township district constitute a quorum.

**(b)** Five (5) members of the legislative body for the consolidated township district constitute a quorum.

**Sec. 6.** The legislative body may adjourn a meeting from day to day until the business of the legislative body is completed.

**Sec. 7.** A taxpayer of the township district may appear at any meeting of the legislative body and be heard as to:

**(1)** an estimate of expenditures;

**(2)** a proposed levy of taxes;

**(3)** the approval of the executive's annual report; or

**(4)** any other matter being considered by the legislative body.

**Sec. 8. (a)** The legislative body shall meet at the office of the executive on the first Tuesday after the first Monday in January of each year. At this meeting the legislative body shall elect one (1) member as chairperson and one (1) member as secretary for that

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1 year.

2 (b) If a newly elected legislative body holds a special meeting  
3 before the first Tuesday after the first Monday in the January  
4 following its election, the legislative body shall elect a chairperson  
5 and a secretary before conducting any other business. The  
6 chairperson and secretary elected at the special meeting retain  
7 those positions until the first Tuesday after the first Monday in  
8 January of the year following the special meeting.

9 Sec. 9. The legislative body shall keep a permanent record of its  
10 proceedings in a book furnished by the executive. The secretary of  
11 the legislative body shall, under the direction of the legislative  
12 body, record the minutes of the proceedings of each meeting in full  
13 and shall provide copies of the minutes to each member of the  
14 legislative body before the next meeting is convened. After the  
15 minutes are approved by the legislative body, the secretary of the  
16 legislative body shall place the minutes in the permanent record  
17 book. The chairperson of the legislative body shall retain the  
18 record in the chairperson's custody.

19 Sec. 10. (a) The legislative body shall meet on or before the third  
20 Tuesday after the first Monday in January of each year. At this  
21 meeting the legislative body shall consider and approve, in whole  
22 or in part, the annual report of the executive presented under  
23 IC 36-6-4.1-16.

24 (b) The legislative body may send for persons, books, and papers  
25 necessary in the examination of the annual report. A member may  
26 administer oaths necessary in the examination of the annual  
27 report.

28 (c) Any sum in the control of the executive that remains  
29 unexpended and is subject to no liability shall be credited in favor  
30 of the fund for which it was appropriated.

31 (d) Any fund expended, in whole or in part, for a purpose for  
32 which it was not appropriated shall be considered unexpended and  
33 in the control of the executive, who is liable on the bond of the  
34 executive for such an expenditure.

35 (e) When the legislative body completes its examination of the  
36 annual report, the legislative body shall take action on the annual  
37 report, specifying the parts of the annual report that are altered or  
38 disallowed. The annual report remains under the control of the  
39 legislative body and in custody of the chairperson of the legislative  
40 body, who shall keep it open to inspection by taxpayers of the  
41 township district.

42 Sec. 11. (a) The legislative body shall fix the:

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1           (1) salaries;  
 2           (2) wages;  
 3           (3) rates of hourly pay; and  
 4           (4) remuneration other than statutory allowances;  
 5 of all officers and employees of the township district.

6           (b) Subject to subsection (c), the legislative body may reduce the  
 7 salary of an elected or appointed official. However, the official is  
 8 entitled to a salary that is not less than the salary fixed for the first  
 9 year of the term of office that immediately preceded the current  
 10 term of office.

11           (c) The legislative body may not alter the salaries of elected or  
 12 appointed officers during the fiscal year for which they are fixed,  
 13 but the legislative body may add or eliminate any other position  
 14 and change the salary of any other employee, if the necessary funds  
 15 and appropriations are available.

16           (d) If a change in the mileage allowance paid to state officers  
 17 and employees is established by July 1 of any year, that change  
 18 shall be included in the compensation fixed for the executive under  
 19 this section and take effect January 1 of the next year. However,  
 20 the legislative body may by ordinance provide for the change in the  
 21 sum per mile to take effect before January 1 of the next year.

22           (e) The legislative body may not reduce the salary of the  
 23 executive without the consent of the executive during the term of  
 24 office of the executive as set forth in IC 36-6-4.1-7.

25           (f) This subsection applies when an executive dies or resigns  
 26 from office. The person filling the vacancy of the executive shall  
 27 receive at least the same salary the previous executive received for  
 28 the remainder of the unexpired term of office of the executive (as  
 29 set forth in IC 36-6-4.1-7), unless the person consents to a reduction  
 30 in salary.

31           Sec. 12. (a) The legislative body shall meet annually in  
 32 accordance with IC 6-1.1-17 to adopt the annual budget of the  
 33 district.

34           (b) The legislative body shall consider the estimates of  
 35 expenditures made by the executive under IC 36-6-4.1-15, and may  
 36 approve or reject all or part of any estimate or any item within an  
 37 estimate. The legislative body may require the executive to further  
 38 itemize an estimate not sufficiently itemized.

39           (c) The legislative body may not appropriate for any purpose an  
 40 amount more than the executive's estimate of the amount required  
 41 for that purpose.

42           (d) The legislative body shall include in the budget:

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(1) provisions for the payment of existing debt of the township district as it becomes due; and

(2) the salaries fixed under section 11 of this chapter.

(e) In making levies for the general fund of the township district, the legislative body may include an amount not more than the amount necessary to compensate its members for their services during the year for which the levies are made.

(f) After the legislative body has taken action on the executive's estimates, it shall levy taxes for the township district funds on property in the township district and fix rates of taxation sufficient to provide that revenue during the next year.

(g) On the assessment date (as defined in IC 6-1.1-1-2), the rates of taxation adopted under this section become a levy and a lien on all taxable property in the township district, including property in municipalities in the township district. The levy constitutes an appropriation for the specific items in the executive's estimates.

Sec. 13. (a) The legislative body may appropriate money for membership of the township district in county, state, or national associations that:

(1) are of a civic, an educational, or a governmental nature; and

(2) have as a purpose the improvement of township or township district governmental operations.

The township district representatives may participate in the activities of these associations, and the legislative body may appropriate money to defray the expenses of township district representatives in connection with these activities.

(b) Each representative of the township district attending any meeting, conference, seminar, or convention approved by the executive shall be allowed reimbursement for all necessary and legitimate expenses incurred while representing the township district. Expenses shall be paid to each representative in accordance with the reimbursement policy of the township district, which may include an established per diem rate, as recommended by the executive and adopted by the legislative body.

Sec. 14. (a) A special meeting may be held by the legislative body if the executive, the chairperson of the legislative body, or a majority of the members of the legislative body issue a written notice of the meeting to each member of the legislative body. The notice must state the date, time, place, and purpose of the meeting.

(b) At the special meeting, if a majority of the members give their consent, the legislative body may determine whether there is

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an emergency requiring the expenditure of money not included in the budget estimates and levy of the township district. Subject to section 15 of this chapter, if the legislative body finds that such an emergency exists, it may issue a special order, entered and signed on the record, authorizing the executive to borrow a specified amount of money sufficient to meet the emergency. At the legislative body's next annual session, the legislative body shall cover the debt created by making a levy to the credit of the fund for which the amount was borrowed under this subsection.

Sec. 15. (a) If the legislative body issues a special order under section 14 of this chapter authorizing the executive to borrow money, not less than ten (10) taxpayers in the township district who disagree with the special order may file a petition in the office of the city controller of the consolidated city not more than thirty (30) days after notice of the special order is given. The petition must state the taxpayers' objections and the reasons why the taxpayers believe the special order is unnecessary or unwise.

(b) The city controller of the consolidated city shall immediately certify a copy of the petition, together with other data necessary to present the questions involved, to the department of local government finance. Upon receipt of the certified petition and other data, the department of local government finance shall fix a date, time, and place for the hearing of the matter. The hearing must be held not less than five (5) and not more than thirty (30) days after the receipt of the certified documents.

(c) The hearing must be held in the township district where the petition arose.

(d) Notice of the hearing shall be given by the department of local government finance to the township district and to the first ten (10) taxpayer petitioners listed on the petition by letter. The letter shall be sent to the first ten (10) taxpayer petitioners at each taxpayer's usual place of residence at least five (5) days before the date of the hearing.

(e) A:

(1) taxpayer who signed a petition filed under subsection (a);  
or

(2) township district against which a petition under subsection (a) is filed;

may petition for judicial review of the final determination of the department of local government finance under subsection (a). The petition must be filed in the tax court not more than forty-five (45) days after the date of the department's final determination.

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1        **Sec. 16. (a) If the legislative body finds that an emergency**  
 2        **requires the borrowing of money to meet the current expenses of**  
 3        **the township district, the legislative body may take out temporary**  
 4        **loans in an amount not more than fifty percent (50%) of the total**  
 5        **anticipated revenue for the remainder of the year in which the**  
 6        **loans are taken out.**

7        **(b) The legislative body must authorize the temporary loans by**  
 8        **a resolution:**

9            **(1) stating the nature of the consideration for the loans;**

10          **(2) stating the time the loans are payable;**

11          **(3) stating the place the loans are payable;**

12          **(4) stating a rate of interest;**

13          **(5) stating the anticipated revenues on which the loans are**  
 14          **based and out of which they are payable; and**

15          **(6) appropriating a sufficient amount of the anticipated**  
 16          **revenues on which the loans are based and out of which they**  
 17          **are payable for the payment of the loans.**

18        **(c) The loans must be evidenced by time warrants of the**  
 19        **township district stating:**

20            **(1) the nature of the consideration;**

21            **(2) the time payable;**

22            **(3) the place payable; and**

23            **(4) the anticipated revenues on which they are based and out**  
 24            **of which they are payable.**

25        **SECTION 77. IC 36-6-8-1 IS AMENDED TO READ AS**  
 26        **FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Except as**  
 27        **provided in subsection (b), this chapter applies to all townships.**

28        **(b) Sections 5, 6, 9, 10, and 11 of this chapter do not apply to a**  
 29        **township located in a county containing a consolidated city if an**  
 30        **ordinance is adopted under IC 36-3-1-6.5.**

31        **SECTION 78. IC 36-6-8-10 IS AMENDED TO READ AS**  
 32        **FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The county**  
 33        **fiscal body shall, in the manner prescribed by IC 36-2-5 or IC 36-2-6,**  
 34        **fix and appropriate money to pay the per diem established under**  
 35        **section 5 of this chapter and the salaries and per diems of the county's**  
 36        **township assessors and any deputies or other employees that assist the**  
 37        **elected township assessor.**

38        **(b) Each township assessor shall file the budget estimate required**  
 39        **by IC 36-2-5-5 or, except in the case of a township located in a**  
 40        **county containing a consolidated city if an ordinance is adopted**  
 41        **under IC 36-3-1-6.5, IC 36-3-6-4. The budget estimate filed under this**  
 42        **subsection must include all estimated expenses of the office, including**

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costs incurred through litigation for the office.

(c) If the township executive is performing the duties of assessor, the county fiscal body shall appropriate money for the purposes of subsection (a) and other expenses of acting as assessor, including all costs incurred through litigation for the office. However, it may not provide a salary that is below the amount fixed for that salary for the year 1984.

SECTION 79. IC 36-7-11.2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. As used in this chapter, "notice" means written notice:

(1) served personally upon the person, official, or office entitled to the notice; or

(2) served upon the person, official, or office by placing the notice in the United States mail, first class postage prepaid, properly addressed to the person, official, or office. Notice is considered served if mailed in the manner prescribed by this subdivision properly addressed to the following:

(A) The governor, both to the address of the governor's official residence and to the governor's executive office in Indianapolis.

(B) The Indiana department of transportation, to the commissioner.

(C) The department of natural resources, both to the director of the department and to the director of the department's division of historic preservation and archeology.

(D) The department of metropolitan development.

(E) An occupant, to:

(i) the person by name; or

(ii) if the name is unknown, to the "Occupant" at the address of the Meridian Street or bordering property occupied by the person.

(F) An owner, to the person by the name shown to be the name of the owner, and at the person's address, as the address appears in the records in the bound volumes of the most recent real estate tax assessment records as the records appear in the offices of the township assessors **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor** in Marion County.

(G) A neighborhood association or the society, to the organization at the latest address as shown in the records of the commission.

SECTION 80. IC 36-7-11.2-58 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 58. (a) A person who has filed a petition under section 56 or 57 of this chapter shall, not later than ten (10) days after the filing, serve notice upon all interested parties. The notice must state the following:

(1) The full name and address of the following:

(A) The petitioner.

(B) Each attorney acting for and on behalf of the petitioner.

(2) The street address of the Meridian Street and bordering property for which the petition was filed.

(3) The name of the owner of the property.

(4) The full name and address of, and the type of business, if any, conducted by:

(A) each person who at the time of the filing is a party to; and

(B) each person who is a disclosed or an undisclosed principal for whom the party was acting as agent in entering into;

a contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement of any kind or nature concerning the subject property or the present or future ownership, use, occupancy, possession, or development of the subject property.

(5) A description of the contract of sale, lease, option to purchase or lease, agreement to build or develop, or other written agreement sufficient to disclose the full nature of the interest of the party or of the party's principal in the subject property or in the present or future ownership, use, occupancy, possession, or development of the subject property.

(6) A description of the proposed use for which the rezoning or zoning variance is sought, sufficiently detailed to appraise the notice recipient of the true character, nature, extent, and physical properties of the proposed use.

(7) The date of the filing of the petition.

(8) The date, time, and place of the next regular meeting of the commission if a petition is for approval of a zoning variance. If a petition is filed with the development commission, the notice does not have to specify the date of a hearing before the commission or the development commission. However, the person filing the petition shall give ten (10) days notice of the date, time, and place of a hearing before the commission on the petition after the referral of the petition to the commission by the development commission.

(b) For purposes of giving notice to the interested parties who are owners, the records in the bound volumes of the recent real estate tax

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assessment records as the records appear in the offices of the township assessors **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor** as of the date of filing are considered determinative of the persons who are owners.

SECTION 81. IC 36-7-15.1-32 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32. (a) The commission must establish a program for housing. The program, which may include such elements as the commission considers appropriate, must be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 26 and 35 of this chapter for the accomplishment of the program.

(b) The notice and hearing provisions of sections 10 and 10.5 of this chapter apply to the resolution adopted under subsection (a). Judicial review of the resolution may be made under section 11 of this chapter.

(c) Before formal submission of any housing program to the commission, the department shall consult with persons interested in or affected by the proposed program and provide the affected neighborhood associations, residents, ~~and~~ township assessors, **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor** with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program. The department may hold public meetings in the affected neighborhood to obtain the views of neighborhood associations and residents.

SECTION 82. IC 36-9-11.1-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) All property of every kind, including air rights, acquired for off-street parking purposes, and all its funds and receipts, are exempt from taxation for all purposes. When any real property is acquired by the consolidated city, the county auditor shall, upon certification of that fact by the board, cancel all taxes then a lien. The certificate of the board must specifically describe the real property, including air rights, and the purpose for which acquired.

(b) A lessee of the city may not be assessed any tax upon any land, air rights, or improvements leased from the city, but the separate leasehold interest has the same status as leases on taxable real property, notwithstanding any other law. Whenever the city sells any such property to anyone for private use, the property becomes liable for all taxes after that, as other property is so liable and is assessed, and the board shall report all such sales to the township assessor **or, if an ordinance is adopted under IC 36-3-1-6.5, the county assessor**, who shall cause the property to be upon the proper tax records.

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SECTION 83. IC 36-9-17.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **Except as provided in subsection (b), this chapter applies to all townships: a township.**

(b) **This chapter does not apply to a township or township district in a county containing a consolidated city if an ordinance is adopted under IC 36-3-1-6.5.**

SECTION 84. IC 36-10-7-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **Except as provided in subsection (b), this chapter applies to the townships indicated in each section.**

(b) **If an ordinance is adopted under IC 36-3-1-6.5, beginning on January 1 of the year following the year in which the ordinance is adopted:**

- (1) **this chapter does not apply to a township in a county containing a consolidated city; and**
- (2) **all powers and duties related to parks and recreation of the townships in a county containing a consolidated city are transferred to the consolidated city.**

SECTION 85. IC 36-10-7.5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) **Except as provided in subsection (b), this chapter applies to all townships: a township.**

(b) **If an ordinance is adopted under IC 36-3-1-6.5, beginning on January 1 of the year following the year in which the ordinance is adopted:**

- (1) **this chapter does not apply to a township in a county containing a consolidated city; and**
- (2) **all powers and duties related to parks and recreation of the townships in a county containing a consolidated city are transferred to the consolidated city.**

SECTION 86. [EFFECTIVE UPON PASSAGE] **The general assembly finds the following:**

- (1) **A consolidated city faces unique budget challenges due to a high demand for services combined with the large number of tax exempt properties located in a consolidated city as the seat of state government and home to several institutions of higher education and numerous national, state, and regional nonprofit corporations.**
- (2) **By virtue of its size and population density, a consolidated city has unique overlapping territories of county, city, and township government and an absence of unincorporated areas**

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1 within its county.

2 (3) By virtue of its size, population, and absence of  
3 unincorporated areas, development extends to and across the  
4 boundaries of the contiguous governmental territories located  
5 within a county containing a consolidated city, thus giving less  
6 meaning to boundaries of the governmental territories located  
7 within the county.

8 (4) By virtue of its size, population, absence of unincorporated  
9 areas, overlapping territories, and development to and across  
10 the boundaries of contiguous governmental territories, there  
11 is less need for differentiation of local governmental services  
12 within the separate governmental territories located within a  
13 county containing a consolidated city, but rather the local  
14 governmental service needs are similar and more uniform  
15 within and across a county containing a consolidated city.

16 (5) The provision of local governmental services by multiple  
17 governmental entities with overlapping territories, and by  
18 governmental entities with contiguous territories with less  
19 meaningful boundaries, results in disparate levels of local  
20 government services within a county containing a  
21 consolidated city and results in the inefficient and poor use of  
22 taxpayer dollars.

23 (6) As the state capital and a center for professional sporting  
24 events, tourism, and culture in central Indiana, the  
25 consolidated city faces unique demands for protecting  
26 governmental property and securing the safety of large  
27 numbers of residents and visitors, which require innovative  
28 approaches to public safety resources.

29 (7) If public safety resources are consolidated, residual  
30 services provided by townships are limited and can more  
31 effectively and uniformly be performed through consolidation  
32 at the city or county level.

33 (8) By virtue of a consolidated city's size and population  
34 patterns, township assistance needs in a consolidated city are  
35 greatest in its urban center and differ from the township  
36 assistance needs outside the urban center, and the lesser  
37 township assistance services outside the urban center can be  
38 more effectively and uniformly delivered through a  
39 consolidated district.

40 (9) Substantial operational efficiencies, reduction of  
41 administrative costs, and economies of scale may be obtained  
42 in a consolidated city through further consolidation of county,

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city, and township services and operations.

(10) Consolidation of county, city, and township services and operations in the consolidated city will serve the public purpose by allowing the consolidated city to:

(A) eliminate duplicative services;

(B) provide better coordinated and more uniform delivery of local governmental services;

(C) provide uniform oversight and accountability for the budgets for local governmental services;

(D) simplify the system of property taxation;

(E) provide more unified tax rates; and

(F) allow local government services to be provided more efficiently and at a lower cost than without consolidation.

(11) Efficient and fiscally responsible operation of local government benefits the health and welfare of the citizens of a consolidated city and is of public utility and benefit.

(12) The public purpose of this act is to provide a consolidated city with the means to perform essential governmental services for its citizens in an effective, efficient, and fiscally responsible manner.

SECTION 87. [EFFECTIVE UPON PASSAGE] Subject to SECTION 88 of this act, for property taxes first due and payable in the year following the adoption of an ordinance under IC 36-3-1-6.5, as added by this act, the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 of a county containing a consolidated city is increased by the amount levied in the year in which the ordinance is adopted under IC 36-3-1-6.5, as added by this act, for assessor and related services by each township and for all other services, other than fire protection, by each township in the county.

SECTION 88. [EFFECTIVE UPON PASSAGE] Each township district shall refer the township district's proposed budget, ad valorem property tax levy, and property tax rate for the year following the adoption of an ordinance under IC 36-3-1-6.5, as added by this act, to the local government tax control board, which shall review and set the budget, levy, and rate as though the township district is covered by IC 6-1.1-18.5-7. For property taxes first due and payable in the year following the adoption of an ordinance under IC 36-3-1-6.5, as added by this act, the maximum permissible ad valorem property tax limits and any other limits on ad valorem property taxes set forth in IC 6-1.1-18.5 of:

(1) a central township district shall be based upon:

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- 1 (A) the amount levied in the year in which the ordinance is  
 2 adopted under IC 36-3-1-6.5, as added by this act, for the  
 3 general fund;  
 4 (B) the amount levied in the year in which the ordinance is  
 5 adopted under IC 36-3-1-6.5, as added by this act, for  
 6 township assistance, including reasonable administrative  
 7 costs, in the central township district in a county  
 8 containing a consolidated city; plus  
 9 (C) thirty-five percent (35%) of the amount levied in 2006  
 10 for township assistance, including reasonable  
 11 administrative costs, by each other township located in the  
 12 county containing a consolidated city; and  
 13 (2) a consolidated township district shall be based upon  
 14 sixty-five percent (65%) of the amount levied in the year in  
 15 which the ordinance is adopted under IC 36-3-1-6.5, as added  
 16 by this act, for township assistance, including reasonable  
 17 administrative costs, by each township located in a county  
 18 containing a consolidated city, other than the central township  
 19 district in a county containing a consolidated city.  
 20 SECTION 89. [EFFECTIVE UPON PASSAGE] The legislative  
 21 services agency shall prepare legislation for introduction in the  
 22 2007 regular session of the general assembly to organize and  
 23 correct statutes affected by this act, if necessary.  
 24 SECTION 90. An emergency is declared for this act.

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